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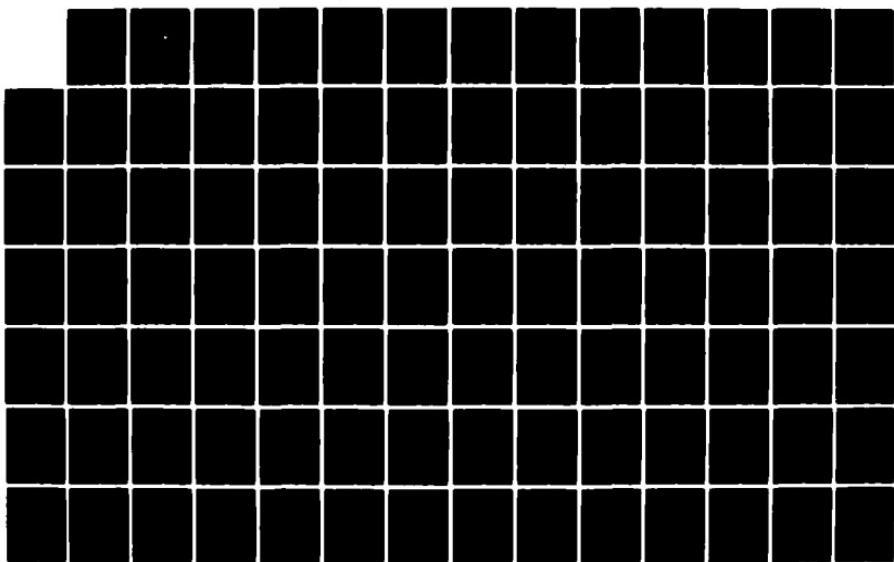
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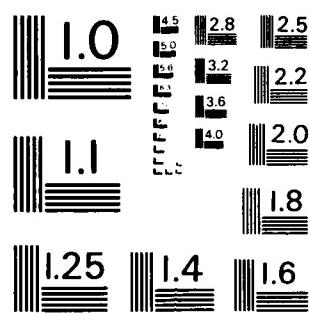
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NAVAL POSTGRADUATE SCHOOL

Monterey, California



THESIS

AN EVALUATION OF THE EDUCATION AND TRAINING
REQUIREMENTS FOR ENTRY LEVEL MARINE CORPS OFFICERS
IN THE MILITARY OCCUPATIONAL SPECIALTY 3415

by

Brian F. Reed

and

Randall D. McMahon

June 1983

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An Evaluation of the Education and Training
Requirements for Entry Level Marine Corps Officers
in the Military Occupational Specialty 3415

by

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Submitted in partial fulfillment of the
requirements for the degree of

MASTER OF SCIENCE IN MANAGEMENT

from the

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ABSTRACT

The thesis presents an evaluation of the adequacy of entry level financial management training provided to Marine Corps officers assigned the primary Military Occupational Specialty (MOS) 3415. A financial management questionnaire was distributed to selected senior civilians and all Marine Corps officers who have been assigned either the MOS 3415 or the MOS 9644. The thesis compared the perceived adequacy of the respondents' reported education and training to what the respondents stated was required in order to sufficiently perform their financial management duties. The authors conclude that: (1) an inconsistency exists between the MOS Manual and actual assignment policy for MOS 3415; (2) a requirement for entry level financial management training exists; and (3) the scope of financial management training depends on whether the Marine Corps desires inter or intra service instruction along with the level of proficiency to be obtained. The authors recommend: (1) a definitive policy for assignment of the primary MOS 3415 be implemented; (2) the Marine Corps examine the feasibility of establishing an entry level course of instruction; and (3) specific entry level billets be identified for assignment.

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I. INTRODUCTION

A. BACKGROUND

The history of financial management in the Marine Corps can be traced back to 1789. In that year Congress authorized the Marine Corps one Quartermaster to "provide necessary logistic support, to include the disbursement of monies utilizing Naval sources for those Marine elements at sea and Army sources for Marine elements ashore" [Ref. : p. 11]. Since that time, Marine Corps financial management has progressed from a small operation of money disbursement to the present complex system. This system requires a completely separate branch at Headquarters Marine Corps (HQMC) with subordinate command comptrollers, financial organizations and staff whose primary specialty is Marine Corps financial management.

Not only has the size and scope of operations expanded, but the amount of financial resources allocated to the Marine Corps has also increased. In fiscal year (FY) 1983, the Marine Corps received a total authorization of over seven billion dollars. This figure will probably increase over the next several years due to increased involvement of the Marine Corps in the Rapid Deployment Force (RDF) and future programs which are evolving from the Near-Term Prepositioning Ships (NTPS) program.

The Marine Corps' policy concerning financial management has been stated as:

All funds appropriated for use by the Marine Corps, either directly or indirectly, will be utilized toward achieving maximum operational potential. Every effort will be devoted toward obtaining the highest level of efficiency and economy. It is incumbent on every level of command, and all personnel, to ensure that financial resources are expended only to further the operational capability of the Marine Corps. [Ref. 2: p. 1-25]

In order to enact this policy, personnel who have the responsibility to expend and account for these financial resources must be of a high caliber, that is, they must possess the necessary knowledge and other skills to ensure the funds are being used in the manner for which they were intended.

One such group of individuals who are tasked with the above mentioned responsibilities are Marine Officers assigned the Military Occupational Specialty (MOS) 3415. These officers primarily are responsible for formulating and supervising the execution of financial policies and procedures in the operating forces and the supporting establishment.

The 3415 is assigned as a primary MOS only to those unrestricted officers who possess a baccalaureate degree with a major in accounting, banking and finance, business administration, economics, comptrollership, financial or business management. All others will be assigned the MOS as a secondary or tertiary MOS. Individuals in the latter category normally acquire this MOS through on-the-job experience, however, they may not possess the breadth of educational background necessary to perform all the required duties. One

means of ensuring that financial managers in the Marine Corps possess these required skills is through the use of individual training:

Individual training provides a Marine with the skills, knowledge, and attitudes required to successfully perform all assigned duties and responsibilities. [Ref. 2: p. 2-15]

Included under this description is what has been termed "Specialized Skill Training". This training ostensibly provides skills and knowledge needed to perform specific jobs. It includes initial skill qualification training leading to a MOS and subsequent training necessary to teach new or higher levels of skill to match specific job requirements in the specialty.

The authors have elected to use the term "entry level officers" to refer to those individuals who have recently been assigned the MOS 3415. This will include personnel who have initially been commissioned as officers in the Marine Corps and been assigned the MOS 3415 along with individuals who have transitioned from other Military Occupational Specialities into the MOS 3415.

Captain J. Gombo (1980) conducted a research effort to determine if individuals who are assigned the MOS 3415 have the educational training necessary in order to carry out their duty responsibilities. It was demonstrated that Marine officers were not being adequately trained in order to meet the requirements of their assigned duties. At the Financial Management Conference in 1982, personnel involved

directly with Marine Corps financial management expressed great concern over the inadequacy of formal training for individuals who have recently been assigned the MOS 3415.

B. OBJECTIVE

The authors decided to direct a research effort at the financial management community. In particular, the study was directed towards officers currently holding the MOS 3415 and personnel, both military and senior civilians, who are currently serving as comptrollers or who have the educational requirements to serve as Marine Corps comptrollers (MOS 9644). This effort first focused on determining whether there is a requirement for improving the education and training of the entry level officers. Next, if the authors' research demonstrates that such a need exists, they would attempt to identify the specific shortcomings in education and training. Finally, by evaluating the various options available to the Marine Corps and comparing these to the identified deficiencies, determine the most viable option(s) the Marine Corps could utilize to reduce or eliminate these deficiencies.

C. METHODOLOGY

To prepare this report, the authors first had to ascertain the nature of the duties performed by the Marine Corps financial managers. This was accomplished by reviewing the series of Marine Corps publications which dealt with the duties and responsibilities of the financial manager within the Marine

Corps. The authors then examined available educational programs which could satisfy the educational needs of the entry level financial manager. The scope of these programs ranged from very general financial education (such as a civilian college or university) to programs which dealt exclusively with financial management as it pertained to the Marine Corps (such as the Marine Corps Practical Comptrollership Course).

Concurrent with the above research, the authors solicited information from current Marine Corps financial managers by means of a questionnaire. Questionnaires were sent to the 220 Marine officers assigned either MOS 3415 or 9644. An additional eight questionnaires were sent to selected senior civilians in the Marine Corps financial management community who are serving as comptrollers or deputy comptrollers.

The questionnaires were designed to solicit the respondent's perception of the adequacy of their own financial management background relative to their duty responsibilities as well the respondent's opinion concerning methods to accomplish entry level officer education and training.

D. THESIS ORGANIZATION

This report is divided into five chapters. The first chapter has introduced the reader to the Marine Corps financial manager, the problems concerning the possible inadequacy of their educational requirements, and the authors' objective and methodology.

Chapter II provides a description of the financial management officer community within the Marine Corps, with particular attention focused on the description, assignment policies, and entry level training associated with the MOS 3415 (Financial Management Officer).

Chapter III describes the various educational programs which can be used by the Marine Corps to provide incumbent and potential financial managers the skills required in their duties. Specifically, the program requirements for the individual's participation are presented along with curriculum taught in each program, where it was available.

Chapter IV details the research methods used by the authors to obtain data. Information extracted from the questionnaires is then segmented into a series of categories and displayed in a table format. This method was adopted by the authors in order to clearly present the various views of the respondents as to the educational skills needed by financial managers, the adequacy of their present training, and the methods which should be used for improvement, if any.

Chapter V analyzes the data which was presented in Chapter IV. Further, an analysis of the comparisons between other services financial management training is presented. Finally, the authors present conclusions and recommendations as to what the Marine Corps can do to improve the adequacy of entry level financial management training provided to incumbent and potential Marine Corps financial managers.

This thesis limits itself to specific educational requirements for Marine Corps financial managers. It in no way attempts to incorporate economic, political or social questions involved in providing such training and education to Marine officers. It presents and addresses what the incumbent officers perceive as the necessary financial management education for entry level officers.

II. FINANCIAL MANAGEMENT IN THE MARINE CORPS

A. INTRODUCTION

The Marine Corps financial management community is composed of five separate Military Occupational Specialities (MOS's). Part B of this chapter provides a description of each of these MOS's to enhance the reader's understanding of the relationship and responsibility distribution within the community. Attention is also focused on the background, functions, and current policies affecting assignment of the MOS 3415. Part C provides a brief description of entry level financial management training programs in the Marine Corps, as well as programs developed by the other services.

B. OCCUPATIONAL FIELD 34 AND MOS 9644

1. Overview of Financial Management Community

a. MOS 3402: Disbursing Officer

The MOS 3402 is a category I, III MOS, suitable for assignment to unrestricted regular and reserve officers and to warrant officers. The MOS Manual describes the duties and tasks of the Disbursing Officer as:

Advises the commander and staff on all matters concerning the technical aspects of disbursing and the regulations and directives that govern its performance. Supervises and directs the operations of a disbursing office. Interprets regulations and directives and formulates policies and procedures relative to disbursing in compliance with applicable laws and regulations. Coordinates disbursing matters with other activities of the command. Ascertainsthe validity of disbursements and/or collections of public funds and is held personally

and pecuniarily accountable for all disbursing acts and for the legal expenditure of all funds controlled.
[Ref. 3: p. 2-50]

The MOS 3402 is assigned upon successful completion of the Disbursing Officer Leadership Course, Camp Lejeune, North Carolina [Ref. 3: p. 2-50].

Disbursing Officers in the grade of captain and above can seek reclassification as Financial Management Officer (MOS 3415), as either a primary or secondary MOS [Ref. 3: p. 2-50].

b. MOS 3406: Financial Accounting Officer

The MOS 3406 is a category II, III MOS, suitable for assignment to limited duty officers and warrant officers. The MOS Manual describes the duties and tasks of the Financial Accounting Officer as:

Advises the commander on all matters pertaining to the technical aspects of financial accounting policies and procedures and exercises general supervision over all facets of financial accounting performed. Directs the preparation of periodic and interim financial reports for local use and for submission to higher headquarters. Ascertains the validity of commitment, obligation and expenditure documents to conform with directives of the Office of the Comptroller of the Navy. Assists in budget estimate preparation by providing the financial history of all funds for which financial accounting is performed.
[Ref. 3: p. 2-50]

Officers assigned the MOS 3406 are screened for attendance at the Benjamin Franklin University School of Accountancy and Financial Administration, Washington, D.C., for a nine-month training program. The purpose of the program is to develop the officer's technical knowledge and broad understanding in the areas of accounting, auditing,

and management [Ref. 4]. Successful completion of the Practical Comptrollership Course, Monterey, California, is desirable [Ref. 3: p. 2-50].

c. MOS 3410: Auditing Officer

The MOS 3410 is a category II, III MOS, suitable for assignment to limited duty officers and warrant officers. The MOS Manual describes the duties and tasks of the Auditing Officer as:

Inquires into all matters affecting the financial status of Nonappropriated Fund Instrumentalities (NAFI's) under audit. Examines the accounts, records, documents, systems and procedures pertaining to obligations, purchases, disbursements, expenditures, sales, commissions, fees, reimbursements, merchandise and property. Ascertains the extent of compliance with applicable statutes, regulations, policies, directives and prescribed procedures. Appraises the adequacy and effectiveness of internal controls; including budgeting, accounting, operational and financial. Assesses the economical use of funds and other resources. Ensures the safeguarding of all assets. Submits recommendations to commanders and NAFI management personnel regarding practical solutions for correcting deficiencies and for improving prescribed methods and procedures. Submits periodic reports to the commanding general/officer regarding the operational and financial status of NAFI's under audit. Follows up on reports and recommendations to ensure appropriate action has been taken. Provides technical advice on investigations of NAFI's under audit. [Ref. 3: p. 2-50]

Officers assigned the MOS 3410 are also screened for attendance at the nine-month training program at the Benjamin Franklin University School of Accountancy and Financial Administration, Washington, D.C. [Ref. 5].

d. MOS 3415: Financial Management Officer

The MOS 3415 is a category I MOS, suitable for assignment to unrestricted regular and reserve officers.

The MOS Manual describes the duties and tasks of the Financial Management Officer as:

Advises the commander/comptroller in the various aspects of financial management relative to budget reviews and general management practices. Assists the commander/comptroller in planning programs for the improvement of manpower, materials and funds. Is responsible for overall budget preparation, evaluation and execution. Develops cost analysis and reviews of statistical data. Supervises preparation of accounting reports and provides technical assistance in financial matters to subordinate commands and staff sections. Assists the commander/comptroller in the in-house function of internal review. [Ref. 3: p. 2-51]

The MOS 3415 will normally be assigned as a primary MOS only to those unrestricted officers who possess a baccalaureate degree with a major in accounting, banking and finance, business administration, economics, comptrollership, financial or business management [Ref. 3: p. 2-51].

e. MOS 9644: Financial Management Specialist

The MOS 9644 is a Special Education Program (SEP) MOS which is assigned as an additional MOS to officers who complete the prescribed course of instruction under the provisions of the Special Education Program or the Advanced Degree Program; who successfully complete the Professional Military Comptrollership Course, Maxwell Air Force Base, Alabama; or who enter the Marine Corps possessing a qualifying advanced degree, or obtain an advanced degree through off-duty education in a financial management related discipline. The MOS Manual describes the duties and tasks of the Financial Management Specialist as:

Advises the commanding general/commander in all facets of financial management relative to accounting, budgeting, disbursing, internal review, cost reduction, output measurement, and economic analysis; applies advanced financial management theories, techniques and principles in day-to-day operations; supervises budget formulation and budget execution; conducts performance analysis; and plans for the improvement of management economy and efficiency through better utilization of available resources, i.e., manpower, materials, facilities, funds, and time.
[Ref. 3: p. 2-96]

It should be noted that, whereas the Financial Management Officer (MOS 3415) advises the commander or comptroller, the Financial Management Specialist (MOS 9644) advises the commanding general or commander. This implies that the title of Financial Management Specialist is synonymous to the title of Comptroller.

2. Description of MOS 3415

a. Financial Management MOS Development in the Marine Corps

Prior to the National Security Act amendments of 1949, financial management in the Marine Corps was firmly centralized in the Quartermaster's Department at Headquarters Marine Corps [Ref. 6: p. 8].

Title IV, Amendment to the National Security Act of 1947, enacted by Congress on 10 August 1949, first established the comptrollership concept within the Department of Defense (DoD). Section 401 of the Act established the position of Comptroller of the Department of Defense. Section 402 established the position of Comptroller in each military department and made them responsible for budgeting, accounting, progress and statistical reporting, internal auditing,

and "for the administrative organization structure and managerial procedures relating thereto subject to the authority of the respective departmental Secretary" [Ref. 7: p. 1].

In June, 1950, the Secretary of the Navy promulgated the "Charter of the Comptroller of the Navy," which delineated the duties and responsibility of the Comptroller of the Navy [Ref. 7: p. 2].

In July, 1953, the "Fiscal Division, Headquarters, United States Marine Corps" was established. The assignment of responsibilities and delegation of authority to the Fiscal Director by the Commandant of the Marine Corps is as follows:

The Fiscal Director, Marine Corps is...my agent in all fiscal matters within the cognizance of the Marine Corps...and he shall have complete responsibility for recording, reporting, and administering all appropriated funds and imbursements thereto made available to me for the operation and support of the Marine Corps in pursuance of such plans and instructions.

In addition, this letter constitutes due authorization for the Fiscal Director to take such further action as may be necessary in the administration of and the reporting of the aforesaid funds in advancement of such plans and instructions as I may effect from time to time. [Ref. 7: p. 2]

Secretary of the Navy Instruction (SecNavInst) 5400.4, issued November, 1953, provided instructions for the establishment of comptroller organizations in bureaus, headquarters, offices, and field activities of the Navy and Marine Corps. The Commandant requested and was granted authority by the Secretary of the Navy to implement the provisions of SecNavInst 5400.4 in a gradual manner "until

such time as Marine personnel could become thoroughly indoctrinated with the comptrollership concept" [Ref. 7: p. 3].

In December, 1953, the Commandant issued guidance to all Commanding Officers to apprise them of Marine Corps policy with respect to interpretation of SecNavInst 5400.4. He directed that special staff sections which would perform comptroller functions be organized only at those organizational levels where the fiscal workload was sufficient to warrant it, and that elsewhere fiscal matters should be assigned to various staff officers. The Commandant did not dictate a standard organizational structure for comptroller offices [Ref. 7: p. 4].

In January, 1958, the Commandant issued Marine Corps Order (MCO) of 5450.2 which, among other things, defined the duties and responsibilities of the comptroller as follows:

Plan, coordinate, and supervise matters pertaining to the broad area of financial management to include appropriated and non-appropriated fund activities. This includes planning for, and coordination and supervision of budgeting, accounting, disbursing, and progress and statistical functions. [Ref. 7: p. 5]

MCO 5450.2, while enhancing the importance of the financial management requirement confronting the Marine Corps, restricted the full potential of financial management expertise in the Marine Corps by limiting the career incentives for officers in the financial management field. MCO 5450.2 clearly stated that it was not the Commandant's desire to have a "corps of comptrollers" develop in the

Marine Corps. To implement this, the order directed that no officer be assigned consecutive financial management tours and that financial management billets be assigned to unrestricted line officers who may have to exercise command. Because of the broad knowledge of accounting involved, a field grade officer in a "supply duty" status was generally assigned as accounting officer unless a more qualified officer was available [Ref. 7: p. 7]. This assignment policy established that the Marine Corps emphasis was on broad operational experience and development of a general administrative ability for financial managers rather than on technical knowledge in the finance field.

The introduction of the Department of Defense Resource Management System and Project PRIME (PRIority Management Efforts) in 1968 began a process by which both the complexity and importance of the comptroller function began to expand at an accelerating rate. The idea that a comptroller or financial manager could function effectively without in-depth, technical knowledge was questionable.

The aim of Project PRIME represents a change of emphasis from control of obligations to a focus on operating expenses to determine the cost of operating an activity in terms of the total resources consumed. The PRIME accounting system can best be described in terms of its four major characteristics:

1. double-entry bookkeeping system
2. accrual basis accounting

3. a complete system of internal control
4. integration of cost accounting records with the general books of account, i.e., one chart of accounts provides accounting for the integrity of annual appropriations and provides all needed information for management, control, budgetary review, and internal and external reporting. [Ref. 6: p. 50]

Introduction of Project PRIME increased the complexity and importance of financial management in the Marine Corps to such an extent that the Commandant, at the Senate Appropriation Committee hearing on the Second Supplemental Appropriation Bill, 1968, stated:

My chief concern is the adequacy of our resources (money, people, and machine capability) to supply and make effective use of this significantly increased detail required by the PRIME system.

The new concept defined in Project PRIME requires a higher caliber of personnel trained to accumulate, analyze, draw conclusions from the data derived in the system, and recommend management actions. [Ref. 8: p. 58]

To satisfy the need for trained personnel the Marine Corps provided financial management educational opportunities at the graduate level to qualified, unrestricted officers. The officers who completed the graduate level training were assigned MOS 9644 (Comptroller) as an additional MOS. Also, the Marine Corps allowed unrestricted officers who worked in financial management billets to receive the MOS 3415 (Financial Management Officer) as an additional MOS. These officers would occasionally be assigned to

financial management billets consonant with the Commandant's desire not to have a "corps of comptrollers."

In August, 1976, a study group was established at Headquarters, Marine Corps to evaluate the current unrestricted officer concept. A key finding of this study group was the need for the Marine Corps to balance personnel assets to requirements. More specifically, the need to change the classification of some MOS's from restricted to unrestricted was identified. In response to this recommendation, the Commandant, on 24 February 1977, changed the status of MOS 3415 from restricted to unrestricted [Ref. 9].

Also in 1977, the Marine Corps conducted a review of the Occupational Field 34 (Auditing, Finance, and Accounting). The review resulted in the following recommendations:

1. That unrestricted officers with financial management related baccalaureate degrees be assigned the MOS 3415;
2. That the Marine Corps develop an entry level school for officers assigned the MOS 3415;
3. That Tables of Organization be updated to reflect requirements for officers with the primary MOS 3415.

[Ref. 9]

To satisfy the training requirement identified above, the Marine Corps slightly modified the Fiscal Accounting Clerk's Course, Camp Lejeune, North Carolina, and assigned junior officers to the new Fiscal Accounting Course (FAC) as

students. Subsequently, in June, 1979, the Marine Corps Practical Comptrollership Course was developed and offered at the Navy Postgraduate School, Monterey, California. These programs will be discussed in Chapter III, Financial Management Educational Opportunities.

b. Functions of the Financial Management Officer

As noted in the Overview section, the Financial Management Officer formulates and supervises the execution of policies and procedures pertaining to financial management practices in the shore establishment and the operating forces [Ref. 3: p. 2-51]. Specifically, the Financial Management Officer must be knowledgeable in the functions of integrated systems for financial management, budgeting, accounting and disbursing, program analysis, progress reports and statistics, and internal review. These functions are described in the Navy Comptroller Manual, Volume I, and are included in this thesis as Appendix J [Ref. 10: p. 2-25].

3. Current Policies Affecting Assignment of MOS 3415

Upon completion of the Basic School, male officers contemplating a career in Marine Corps financial management are encouraged to pursue a field other than financial management for their initial tour of duty. The purpose of this "experience tour" is to provide the officer a broad perspective of the mission and operations of the Marine Corps; exposure to leadership positions; and, depending upon the field selected, the opportunity to command. Upon completion of this initial

experience tour of at least two to three years, the officer would be allowed to seek reassignment to the financial management field. Criteria for assignment of the MOS 3415 include: civilian and/or military experience in financial management and related fields; educational background; the endorsements and comments to the officer's request for reassignment; and the needs of the Marine Corps [Ref. 11].

Female officers may apply for assignment of the MOS 3415 directly upon completion of the Basic School. Female officers are not required to seek an "experience tour" outside the financial management community because of the limitations placed on the assignment of women to various occupational fields, i.e., combat arms. The evaluation criteria applied to female officers include educational background, recommendation from the Basic School staff, and the needs of the Marine Corps [Ref. 11].

C. ENTRY LEVEL FINANCIAL MANAGEMENT TRAINING

1. Marine Corps MOS 3415 Training

Entry level training for the Marine Corps Financial Management Officer falls within one of four primary sources: the Fiscal Accounting Course (FAC), Camp Lejeune, North Carolina; the Marine Corps Practical Comptrollership Course (PCC), Monterey, California; correspondence courses; or on-the-job training (OJT) programs. Assignment to one or more sources of training is based upon the educational background, level of experience, and rank of the individual officer, as

well as the availability and timing of formal courses [Ref. 12].

The first three sources above will be discussed in Chapter III, Financial Management Educational Opportunities. The fourth source, OJT, is provided locally by the cognizant comptroller in consideration of the needs of the individual officer and the various opportunities available within the command. On-the-job training programs vary significantly among commands; no standardized, universally accepted program exists within the Marine Corps.

2. Other Services Training

a. Army

The entry level financial management training program in the Army consists of the Finance Officer Basic Course, conducted at the U.S. Army Institute of Personnel and Resource Management, Fort Benjamin Harrison, Indiana. The stated purpose of this sixteen-week program is to provide newly commissioned Finance Corps officer personnel with the basic skills required for their first duty assignment. The specialty for which the officer is trained is Disbursing Officer [Ref. 13].

The Finance Officer Basic Course consists of three major areas of instruction:

1. The Combat Survival Skills Curriculum is designed to prepare finance officers to support combat operations on the modern battlefield.

2. The Career Management Curriculum is designed to emphasize leadership, organization management, and administrative skills necessary to support wartime doctrine.
3. The Specialty Curriculum stresses those financial management skills unique to the officer assigned to the entry level specialty of Disbursing Officer.

[Ref. 13]

Appendix K provides a summary of the Finance Officer Basic Course by major areas of instruction and hours.

b. Air Force

The entry level financial management training program in the Air Force consists of the Basic Accounting and Finance Course, conducted at the Sheppard Technical Training Center, Sheppard Air Force Base, Texas. The purpose of the nine-week program is to provide basic training for Air Force personnel in the knowledge and skills needed to perform as Accounting and Finance Officers. The scope of training includes organizing, managing, and coordinating activities for disbursing, collecting, and accounting of funds [Ref. 14].

Appendix L provides a summary of the Basic Accounting and Finance Officer Course by major areas of instruction and hours.

c. Navy

The Disbursing Management segment of the Basic Qualification Course, Navy Supply Corps School, Athens,

Georgia, provides a total of 200 hours of training in the areas of military pay and entitlements, accountability, travel, and special evolutions and transactions. Additional broad financial management topics are covered in the Supply Management segment of the course [Ref. 15].

The DoN Financial Management Training Program (Entry Level) consists of four separate functional courses: Introduction to Navy Financial Management; Principles of Navy Budgeting; Introduction to Navy Industrial Fund; and Introduction to Navy Internal Review. Each course involves approximately thirty (30) hours of instruction presented in varying formats at numerous DoN activities.

3. Analysis and Comparison of Entry Level Training Programs

Analysis and comparison of the entry level financial management training programs will be addressed in Chapter V.

D. SUMMARY

This chapter provided a description of each of the MOS's within the Marine Corps financial management community to enhance the reader's understanding of the relationship and responsibility distribution within the community. Attention was focused on the background, functions, and current policies affecting assignment of the MOS 3415. Additionally, the chapter provided a brief description of entry level financial management training programs in the Marine Corps, as well as programs developed and conducted by the other services.

III. FINANCIAL MANAGEMENT EDUCATIONAL OPPORTUNITIES

A. GENERAL

The philosophy of the Marine Corps in regard to officer education is stated as follows:

Officer education is based on the philosophy that in order for the Marine Corps to meet successfully the challenges it faces as the Nation's amphibious force-in-readiness, it must provide professional, general, and technical education for its officers that will enable them to cope effectively with the wide range of problems with which they can expect to be confronted in succeedingly higher grades. [Ref. 16: p. 2-17]

Directed by this philosophy, the Marine Corps officer can avail himself of several courses of instruction which provide various degrees of training and education in financial management. These range from undergraduate or graduate level instruction at various institutions to a completely correspondence type of program. The purpose of this chapter is to describe each of these programs and state how each could be utilized to provide Marine Corps officers or potential Marine Corps officers with the training and education necessary for them to adequately perform their duties as financial managers.

Captain Gombo (1980) segregated these programs of instruction into three types as they related to financial management within the Marine Corps [Ref. 17]. He referred to these programs as General Financial Management Education, Marine Corps Financial Management Education and Non-Marine Corps/Government

Financial Management Programs. The authors have decided these program titles are sufficient for use in addressing the courses of instruction contained in this thesis and have adopted them here.

In regards to the first category of programs, General Financial Management Education, the content of these courses was of such a general nature that "relationship to Marine Corps financial management is coincidental rather than by design" [Ref. 17: p. 31]. The authors do not take exception to this description; however, the scope of our research will examine whether the content of these programs might serve as a means for attaining required knowledge that the current or potential officers in the MOS 3415 may not have had.

The second classification of programs, Marine Corps Financial Management Education, are operated and specifically formulated for the purpose of educating the officer in Marine Corps financial management. The authors will describe the unique financial management training the programs provide the Marine Corps.

The final classification of programs, Non-Marine Corps/Government Financial Management Programs, are operated by other governmental agencies or departments and provide financial management instruction which may be directly or indirectly related to financial management as it applies to the Marine Corps. These programs will be evaluated as to content, eligibility and availability, and as to how they may be employed to train Marine Corps officers.

B. GENERAL FINANCIAL MANAGEMENT EDUCATION

1. The United States Naval Academy

Current Marine Corps Order (MCO) 1530.11E provides the following background for individuals seeking to enter the U.S. Naval Academy:

The United States Naval Academy at Annapolis, Maryland, offers an outstanding opportunity...to embark on careers as officers in the U.S. Marine Corps or the U.S. Navy. Students at the Naval Academy are Midshipmen, U.S. Navy, receiving appropriate midshipmen pay, tuition, room and board. Upon graduation, they receive a Bachelor of Sciences degree and are commissioned in the Regular Marine Corps or the Regular Navy. Graduates are obligated to serve at least five years on active duty after graduation. [Ref. 17]

Eligibility consists of meeting requirements published in the current edition of MCO 1530.11. Acceptance to the institute is approved by the Superintendent of the Naval Academy. Applicants who are not selected by direct appointment will still be considered for admission to the Naval Academy Preparatory School (NAPS) if such consideration is requested.

NAPS eligibility is identical to the Naval Academy except the individual must possess a minimum electronics (EL) score of 115 on the Armed Forces Vocational Aptitude Battery (ASVAB). The program is designed to prepare participants for admission to the Naval Academy through an intensive nine-month program of study. Past experience has shown that most Marine appointments to the Naval Academy have been awarded to graduates of NAPS.

In either case, these programs are available to enlisted Marines of the Regular and Reserve Marine Corps only. As such, they offer the Marine Corps a means by which potential officers will receive the education they will require in order to adequately perform their duties as financial managers.

The curriculum at the Naval Academy is four years in length. The first year of instruction is very broad in scope in order to provide a sound basis for selection of a major. However, the program content includes study in areas in which the potential financial manager may have future use, such as leadership and mathematics.

After completion of the first academic year, the student must select a designated area of study and one undesignated major. There are seven designated bachelor of science degree programs but the curriculum required in each is of a very technical nature and has minimal, if any, applicability to financial management as it is practiced in the U.S. Armed Forces. However, in the undesignated major, an individual with an interest in financial management, may choose between an Applied Science, Mathematics or Economics major. An individual with a major in Applied Science, for example, is required to take such courses as Fundamentals of Resource Management, Accounting, Cost Accounting and Financial Management. Appendix A contains the complete curriculum required for a midshipman attempting to earn a bachelor of science degree in Applied Science.

Regardless of whether direct appointment to the Naval Academy or participation in NAPS followed by assignment to the Naval Academy is utilized, the two programs offer the Marine Corps an opportunity to acquire a cadre of officers with a general financial management education background. If the individual is female, upon successful completion of the curriculum at the Basic School, the MOS 3415 can be assigned as the primary MOS. If the individual is male, upon completion of the curriculum at the Basic School and completion of one tour of duty outside the financial management field, he may apply for lateral transfer into the 3415 MOS.

2. NROTC Navy-Marine Corps Scholarship Program

This program is designed to afford eligible personnel within the Marine Corps the opportunity to prepare for careers as officers in the U.S. Navy or the Marine Corps. Current OPNAV Notice 1533 lists all requirements which must be met before participation in the scholarship program is granted.

The program has no requirement for adhering to a particular program of instruction. That is, once accepted into the program, the individual can follow any curriculum of his or her choice which may include financial management if such a program is offered at the institution the individual is attending.

Further, successful completion of the Naval service and baccalaureate degree requirements does not obligate the individual to reenter the Marine Corps. The graduate receives an active duty commission as either a Naval ensign or a second

lieutenant in the Marine Corps [Ref. 16]. If the participant elects to reenter the Marine Corps, and has obtained the bachelor's degree in a financial management discipline and successfully completes the curriculum at the Basic School, MOS 3415 can be awarded. As with the Naval Academy program, only female officers can be assigned the MOS 3415 directly after completion of the curriculum at the Basic School. Male officers will still be required to complete an "experience" tour of duty before applying for a lateral transfer into the MOS 3415.

3. Marine Corps Enlisted Commissioning Education Program (MECEP)

The MECEP affords selected enlisted Marines the opportunity to earn a baccalaureate degree from a college or university. The participant studies on a full-time basis and, upon successful completion of the bachelor's degree program along with completion of Officer Candidate School (OCS), is commissioned as a second lieutenant in the Regular Marine Corps.

Eligibility requires the Marine be a lance corporal or above, between 20 and 26 years of age, be in the upper half of his or her high school class, and have scored a 1000 on the SAT or achieved an EL score of 115 on the ASVAB. Applicants are selected by a board which is convened at HQMC on an annual basis [Ref. 18].

As with the NROTC scholarship program, no adherence to a particular course of instruction is required; however,

if the Marine earns his or her degree in a financial management discipline, the assignment of the MOS 3415 is appropriate.

4. Broadened Opportunities for Officer Selection/Training (BOOST)

The BOOST program affords Marines of all ethnic groups who are educationally deprived or from culturally differentiated backgrounds to more equitably compete for appointments to the U.S. Naval Academy, NROTC or MECEP. Persons who are selected participate in an individually tailored fifteen-month education program. The goal of this program is to prepare the individual Marine for entrance into the aforementioned programs.

Eligibility is open to enlisted Marines (lance corporal or above) who are high school graduates or possess an equivalency certificate. Additionally, the individual must have a minimum score of 800 on the SAT or have an EL score of 110 on the ASVAB. However, Marines who fulfill all requisite qualifications for either the U.S. Naval Academy, NROTC, or MECEP are not eligible for the BOOST program. Applicants are selected by a board convened at HQMC. Additionally, Marines who enter this program incur three years of obligated service in the Regular Marine Corps upon assignment [Ref. 19].

If the Marine is successful in the BOOST program, is accepted into any of the programs mentioned above, fulfills all the requirements for degree completion and obtains the degree in a financial management discipline, assignment of MOS 3415 is suitable.

5. College Degree Program (CDP)

Marine Officers who participate in CDP are afforded the opportunity to earn a baccalaureate degree through full-time attendance at a college or university. The primary purpose for this program is to assist career Marine officers, who have been commissioned without earning a bachelor's degree, in obtaining a degree.

Eligibility is restricted to regular and reserve officers with career status in the grades of warrant officer through lieutenant colonel. The individual must have earned sufficient college credits to permit him or her to complete requirements for the bachelor's degree within a maximum of eighteen months. Additional requirements imposed by MCO 1560.7G are too numerous to be restated here but have been incorporated into Appendix B.

Applications are screened at HQMC twice a year. Individuals must have completed one tour of duty in their primary MOS prior to program participation. Selection will be based upon overall professional performance and potential, the program desired, previous academic record, availability for transfer, career pattern and the needs of the Marine Corps [Ref. 20].

This program affords those Marine Officers, who currently hold an MOS of 3415 but have not earned a bachelor's degree, the opportunity to gain the scholastic training necessary to be better financial managers. Further, the

program affords the Marine Corps an instrument by which to maintain a sufficient level of skilled Marine Corps financial managers.

6. Advanced Degree Program (ADP)

The purpose of the ADP is to provide the Marine Corps with a sufficient number of qualified officers to fill billets which are required to be staffed by officers who possess postgraduate level education. At the same time it affords selected officers the opportunity to earn a postgraduate degree by attending a civilian college or university in a full-time status.

Regular and reserve officers with career status who are in the grades of first lieutenant through lieutenant colonel are eligible. The applicant must be able to complete the course of study for the advanced degree within a maximum period of eighteen months. Preference is given to those officers in the grades of first lieutenant to captain. Any officers who have previously participated in ADP, SEP or other full-time postbaccalaureate Marine Corps-funded programs are not eligible.

Areas of study range from technical (Aeronautical Engineering) to non-technical in nature (Financial Management). Selection boards meet during June of each year to select officers to attend school during that academic year. Selection is based upon past performance of duty, career potential, previous academic record, Marine Corps personnel

requirements and the assets in the discipline for which application is made [Ref. 21].

Officers who presently hold the MOS 3415 have the opportunity, through participation in this program, to obtain a graduate degree in financial management or related disciplines. The financial management program provides these officers with an academic background in various aspects of financing, funding, accounting, auditing, budgeting and other financial management topics for assignment to comptroller and other finance related billets. An additional MOS of 9644 is received upon completion of a graduate degree in financial management.

7. Special Education Program (SEP)

SEP provides Marine officers with the opportunity to receive advanced education under full-time status. This training may lead to a postgraduate degree in specific disciplines required by the Marine Corps. More importantly, SEP is a means to provide the Marine Corps with qualified officers to fill specific billets which require training and education beyond the baccalaureate level, or skills beyond those associated with normal grade and MOS requirements.

Regular and reserve officers with career status, in the grades of first lieutenant through lieutenant colonel, are eligible. Non-technical curricula, such as financial management, require the individual to possess a bachelor's degree including at least two semesters of college mathematics

which must be at the college algebra level. If the participant will be attending a designated civilian college or university, the institution's requirements for admission must be met. Individuals selected for this program will attend the Naval Postgraduate School (NPS), Monterey, CA.; the Air Force Institute of Technology, Wright-Patterson Air Force Base, Ohio; or, a designated civilian institution for study.

SEP differs from ADP in that, while participants in ADP must attend a civilian college or university, participants in SEP normally attend the course of instruction provided at NPS, Monterey, California. However, if the curriculum they are following is not offered by NPS, one of the alternate institutions mentioned earlier in this section will be attended.

Unlike previously described programs, the Marine Corps funds the participants in SEP for all tuition, academic fees, and a portion of costs related to educational expenses. Officers incur an obligation period of three years after completion of the program or four years if enrollment extends over one calendar year.

Applications with appropriate endorsements are forwarded to CMC for consideration. Selection boards evaluate the applicant for both academic and career potential. Past scholastic achievements, as a full-time student and as a participant in off-duty education, are the criteria utilized to determine academic potential. Career potential is

evaluated through review of the military records of the applicant [Ref. 22].

Marine officers holding an MOS 3415 have an opportunity, through participation in SEP, to obtain graduate level education in financial management. The curriculum blends courses in mathematics, accounting, economics, management theory, and analysis with selected advanced topics in financial management, accounting theory, and cost controls. Upon completion of the financial management curricula in SEP, the Marine officer is assigned the additional MOS 9644.

8. Marine Corps Tuition Assistance Program (MCTAP)

MCTAP was established in order to encourage personnel to attend off-duty courses offered by regionally accredited colleges and universities. Through this program the Marine Corps will provide financial assistance, through the use of appropriated funds, up to a maximum limit of seventy-five percent of the cost of tuition for approved college courses. Authority to expend appropriated funds for this purpose is derived from the provisions of the annual Department of Defense (DOD) Appropriations Act. Besides the previously mentioned requirements, courses taken under this program must contribute to the individual's improved performance of duty or be a requirement in an approved course of study leading to a college degree. Members of the Regular Marine Corps and the Marine Corps Reserve on extended active duty attached to the Marine Corps are eligible for MCTAP [Ref. 23].

Marine officers who possess an MOS 3415 are afforded the opportunity, through program participation, of extending their educational knowledge and background in financial management or related disciplines. The particular subject matter studied is left to the individual's discretion.

9. Servicemen's Opportunity College (SOC)

SOC is a part of the Marine Corps Voluntary Education Program (VEP). The primary purpose of VEP is to improve the competence of active duty Marines and assist in their career progression. SOC is a network of member colleges and universities which have recognized and responded to the educational needs of servicemembers whose frequent mobility has presented problems to their continuing education. Under this concept, Marine personnel can participate in college-level coursework and progress steadily toward a degree at virtually any station within the U.S. and at many overseas bases. Each institution offers coursework in a wide range of disciplines at times and places convenient to the service member. Additionally, academic assistance, advice, and counseling of educational options is provided to students.

Eligibility to participate in this program is based strictly on the individual's educational desires and previous educational background. All active duty Marines are encouraged to participate. If eligible, the Marine can obtain financial assistance through the MCTAP, the G.I. Bill, or Veteran's Educational Assistance Program. The individual also has the

option of funding educational expenses through his or her personal resources [Ref. 24].

Through SOC, Marine Officers possessing MOS 3415, who are subject to periodic changes of stations, have the opportunity to improve their knowledge and educational background in financial management or related disciplines along with obtaining a degree.

C. MARINE CORPS FINANCIAL MANAGEMENT EDUCATION

1. Fiscal Accounting Course

This program is primarily directed to entry level Marines in order to provide training in basic accounting skills. The curriculum is designed for enlisted Marines who are corporals or below. However, due to the limited number of Marine officers who are annually designated as MOS 3415, it is the prescribed course of instruction for entry level financial management training in the Marine Corps.

The actual curriculum is divided into three phases; however, recent changes require officers only to participate in the first two phases while enlisted Marines must continue and complete the additional third phase [Ref. 25]. The full course of instruction entails training in basic accounting skills, formal mechanized accounting techniques and Fleet Marine Force application [Ref. 26]. Appendix C is a presentation of the various courses given at the Fiscal Accounting Course along with timeframes.

2. Marine Corps Institute (MCI)

MCI is the Marine Corps correspondence course program designed to increase the professional, military, and technical proficiency of the individual Marine. Further, it provides a means to contribute to the training goals of the Marine Corps when it is combined with formal schools and on-the-job training (OJT). Each course of instruction is specifically directed to help enlisted Marines advance through various ranks in their area of specialization. Because Marines are frequently required to serve tours of duty outside their primary MOS, these courses provide them with an opportunity to keep informed of the latest developments in the occupational field. Additionally, as personnel commitments and budgetary limitations prohibit the training of all Marines in formal schools, MCI provides a method of training Marines in lieu of formal school programs. All active duty Marines are eligible to participate in MCI.

MCI has three courses of instruction which are related to the occupational field 34 population: MCI 34.5 (Accounting for Plant Property), MCI 34.9 (Budget Formulation), MCI 34.10 (Introduction to Marine Corps Accounting).

MCI 34.5 provides a background in the procedures used to account for Plant Property. The course includes Plant Property classification, inventory methodology and systems identification procedures, responsibilities, and Marine Corps regulations utilized in the Plant Account system. Coverage

also includes Plant Property report preparation, maintenance of ledgers required for support of Plant Property transactions, acquisition and disposition procedures along with the standards used to determine the cost of the various classes of Plant Property. This program is designed for Marines between the ranks of private through sergeant.

MCI 34.9 is designed to provide instruction in the preparation and processing of the Marine Corps budget. It includes the entire spectrum of the Marine Corps budget cycle at HQMC including formulation, execution and review by higher authorities. It also presents an overview of all Marine Corps appropriations as well as budget formulation and performance in the field including practical application preparation of budget exhibits. The course is designed for corporals through gunnery sergeant.

MCI 34.10 was designed as a basic background of instruction for Marine Corps fiscal accounting clerks. Topics covered include the Marine Corps financial management structure, accounting directives and files, sources and identification of funds, data elements and the general ledger account structure. The course is intended for use by privates through corporals [Ref. 27].

As stated earlier, MCI is primarily directed towards the individual enlisted Marine and the courses are limited in scope to particular areas of financial management within the Marine Corps. However, for officers who have recently

acquired the MOS 3415, these programs could provide a worthwhile indoctrination for the areas which the courses cover, but fall short of providing a thorough background in Marine Corps financial management. Since it has been recognized that these courses may not be sufficient training for every Marine, Marine Corps personnel are encouraged to participate in correspondence courses offered by the Department of Defense, Army, Navy, or the Air Force [Ref. 27: p. I-4].

3. Marine Corps Practical Comptrollership Course

The Marine Corps Practical Comptrollership Course (PCC) is taught at the NPS, Monterey, CA. It is primarily directed towards the intermediate level managers; that is, Marine Officers who are currently serving or will be serving as comptrollers, deputy or assistant comptrollers, budget officers, accounting officers or other billets which require a financial management background. Further, the program recommends that the prospective attendant have at least one year of field experience prior to participation in the program.

The individual spends a total of two weeks at the NPS with all funding provided by HQMC. Attendants are provided with hands-on, minimum theory with maximum application of all facets of comptrollership. Subjects covered include: budgeting; accounting; planning; internal review; management evaluation and performance; Marine Corps financial management structure; terminology, and presentations of current problems and proposals which will have direct bearing on the Marine

Corps comptrollership community. Instruction is provided by NPS faculty and by senior Marine Corps officers and civilian financial managers. The course is presented through the use of seminars, class discussions, case studies and a special textbook. The members are provided with practical financial management knowledge and hands-on comptrollership skills [Ref. 28].

The course is conducted twice a year and a typical course schedule is provided in Appendix D.

D. NON-MARINE CORPS FINANCIAL MANAGEMENT EDUCATION

1. Foreward

Besides general and Marine Corps specific financial management programs, the Marine Corps does have the option to avail itself of external courses of instruction provided by other federal agencies. These range in length from one to ten weeks depending on the agency or department involved. The Army, Navy, Air Force, DOD Officer of Personnel Management and the Intraagency Auditor Training Center are examples of organizations who offer such programs. Subject areas covered by the courses include accounting, auditing, budgeting, financial management, cost analysis, management and executive development, and military disbursing. Although, for the most part, the subject areas covered have direct application to the institution's own structure, the majority of the instruction provides the participant the opportunity to enhance his or her financial management knowledge and skills.

Because of the number and variety of these external programs, the authors will not attempt to present all of the non-Marine Corps educational options. Instead, two particular programs were selected as examples in order to indicate the breadth of the programs available. The two programs are: the Department of the Navy Financial Management Training Programs; and, the Professional Military Comptrollership Course.

2. Department of the Navy Financial Management Training Programs

The programs provided through the Department of the Navy (DON) are developed and coordinated under the aegis of the Financial Management Career Program Committee. They are primarily aimed at civilian personnel working in the area of financial management but military personnel of appropriate ranks (O-1 to O-4) are encouraged and invited to participate. The courses are divided into entry level and mid-career programs. Entry level personnel are considered to be those individuals within the financial management community who have, in some manner, demonstrated their potential to assume positions of greater responsibility in their careers or who have aspirations of upward mobility, into financial management positions. Within the Marine Corps, this would include officers between the ranks of O-1 to O-4 who have either been assigned the MOS 3415 after completion of Basic School or have recently made a lateral MOS move into the financial management field. The courses are aimed at providing the individual

with a general overview of financial management as well as providing specific "how to" types of skills which are necessary to optimize performance. The four courses are: Introduction to Navy Accounting and Budgeting; Principles of Navy Budgeting; Introduction to Navy Audit and Internal Review; and, Introduction to the Navy Industrial Fund. Appropriate ranks for participation in these courses are O-1 to O-3. All courses in the entry level areas are of a similar format and have the advantage of being available in a classroom environment or as self-instruction courses. Appendix E provides a description of each course which includes timeframes, course content and locations.

Mid-career personnel are considered to be those individuals who are either incumbent or about to assume positions of particular responsibility such as comptroller, deputy comptroller, accounting officer, budget officer, or internal review. The appropriate ranks which apply to these courses is O-2 to O-4. Within the Marine Corps, this would include officers who have recently been assigned the MOS 3415 as a secondary or tertiary specialty due to on-the-job (OJT) experience. Although the DON Financial Management Training Program offers three courses of instruction for mid-career personnel, only the Navy Practical Comptrollership Course (NPCC), offered at NPS, and Introduction to the Naval Industrial Fund, is authorized for attendance by military personnel [Ref. 29].

The course content of the Navy PCC is of a similar nature to the Marine Corps PCC. An individual who attends the Marine Corps PCC will not be allowed to attend the Navy PCC. Those Marine Officers who are assigned duties in such areas as at a Navy Rework Facility or Naval Aviation installation may find the course of instruction in the Navy PCC directed more to what they will encounter in the field. Appendix F provides a brief description of the two programs referred to above.

3. Professional Military Comptroller School
(Maxwell A.F. Base)

The Professional Military Comptrollers School (PMCS) located at Maxwell Air Force Base, Montgomery, Alabama is sponsored by the DOD. It is primarily intended for Air Force Officers, but all services are invited to participate. To be eligible an individual must be at least the rank of O-4 (although a waiver to O-3 is available), have either a primary or secondary MOS in financial management and a secret clearance. The course, which is eight weeks in length, has as its stated purpose:

To develop in selected personnel a capacity to evaluate and adapt the role and tasks of the comptroller to the economic, political, and social environment of the military organization and its mission.

To broaden the professional horizons of the student by providing a comprehension of the major contemporary problems, issues, and national policies which bear on the decision making process in the efficient and effective allocation of resources to and within the defense establishment.

To enhance individual capacities to serve effectively as a comptroller generalist by providing a comprehension of

the academic disciplines--the arts and sciences--which are prerequisite in the practice of comptrolleiship at a high level of professional competence in the DOD. [Ref. 30]

The program curriculum is presented in Appendix G. It consists of 312 hours divided between lectures (guest speaker or faculty); seminar and discussion; and individual study and projects (oral presentations and written assignments). Besides required curriculum courses, the student may select from numerous elective courses.

The Navy and Marine Corps have a standing quota of forty-two students per year. Since the course is offered four times per year this would provide the Navy and Marine Corps with the opportunity to send ten to eleven students per course. Present Marine Corps policy is to send captains and majors to the program. The typical officer sent to this institution has been in the MOS 3415 for two years, has been serving in a financial management area for one year and is expected to be assigned to a budget officer billet or a deputy comptroller position. It is felt that Marines just entering the MOS 3415 will derive very little benefit from participation in the program. Upon successful completion of this program, the officer is assigned an additional MOS of 9644, financial management specialist [Ref. 12].

E. SUMMARY

This chapter has provided a brief overview of the financial management educational opportunities available to

Marine Corps officers. More specifically, entrance requirements for each program were briefly presented along with a short explanation as to how individuals might utilize these programs to obtain a financial management background, in order to acquire the MOS 3415, or to further their own professional knowledge in the areas of financial management.

Due to the necessity for a high caliber of knowledgeable and competent personnel in the Marine Corps financial management community, the authors are of the opinion that the programs discussed in this chapter serve as an instrument for the attainment of the necessary educational requirements.

IV. PRESENTATION OF DATA

A. GENERAL

This chapter focuses on the presentation and analysis of the financial management questionnaire administered. The questionnaire was distributed to all Marine officers who hold the MOS 3415, the additional MOS 9644 or both. The questionnaire was also sent to a select number of senior civilians who were currently filling Comptroller or Deputy Comptroller billets. Appendix I is an example of the questionnaire. A total of 228 questionnaires were distributed, with responses received from 104 officers and two (2) civilians. This corresponds to a total response rate of forty-six percent (46%). The survey was sent to a total of twenty-nine (29) colonels, forty-six (46) lieutenant colonels, forty-eight (48) majors, fifty-nine (59) captains, thirty-one (31) lieutenants and eight (8) civilians. Individual response rate for each grade was forty-five percent (45%), fifty-seven percent (57%), forty-six percent (46%), forty-nine percent (49%), forty-five percent (45%), and twenty-five percent (25%) respectively.

The authors had anticipated a greater response from the population due to the fact that the questionnaire was mailed to the individuals directly from the Fiscal Director of the Marine Corp's office. The lower than anticipated response can probably be attributed to the timing of the distribution.

Several of the respondents enclosed comments which stated that the survey was being conducted during the annual budget preparation. Apparently the time demands of preparing their annual budget precluded meeting the deadline set for submission of the questionnaire. However, Kerlinger (1973) states that returns of less than forty to fifty percent (40-50%) for mailed questionnaires from a sample of a population are considered common [Ref. 31]. For this study, the questionnaire was mailed to all officers who possessed either the MOS 3415 or MOS 9644. Additionally, the authors made a comparison of the response received to those that were not received. The purpose of this comparison was to determine a possible explanation, other than the one given above, for the lower than expected response rate. Such factors as grade, geographical location and current assignments were compared; however, the authors could not detect any pattern to the lack of response in any of the categories examined. Since forty-seven percent (47%) of the entire population of Marine Corps financial managers responded to the questionnaire, the authors concluded that an adequate representation of the population was received.

Section B of this chapter presents the overall purpose of the survey and the information that was to be obtained from each question. Section C presents the respondents' military backgrounds such as rank, MOS, time in service, and a history of their financial management assignments.

Section D presents the educational background of the respondents, including their military financial management training. Section E of the chapter presents the respondents' opinions of future financial management training requirements for Marine Corps officers. This section also includes the topics the individuals suggested should be presented in such training. Section F discusses certain environmental aspects which the survey identified as important for financial managers to possess. Section G presents a summary of the data presented in this chapter.

B. FINANCIAL MANAGEMENT QUESTIONNAIRE

1. Introduction

This section presents the overall purpose of the financial management questionnaire along with a brief summary of the type of information which was requested by each of the survey questions.

2. Questionnaire Purpose

The main purpose of the questionnaire was gathering information to ascertain the adequacy of the present educational training given to officers with the MOS 3415 as well as to solicit recommendations for improvements in the training of officers with this MOS.

3. Question Content

The first part of the questionnaire was directed at obtaining biographical data from the respondents. The information requested included:

- a. Rank
- b. MOS(s) assigned
- c. Number of years in the Marine Corps
- d. Number of years in Marine Corps financial management
- e. Current billet assignment with MOS designator
- f. Number of months in current billet

Additionally, question 1 asks the respondent to list all types of academic achievements after completion of high school.

Question 2 requested the date the individual was assigned the MOS 3415 and the date, if applicable, the respondent was assigned the MOS 9644.

Questions 3, 4, and 5 requested an evaluation of three most recent military sponsored financial management formal education and training programs that the respondent had attended. Further, the respondents were asked to evaluate each of their three most recent programs in relation to how each course of instruction contributed to their performance in their financial management duties. For areas of instruction which failed to fulfill the requirements of the individual's duty responsibilities, the respondent was asked to specify why it failed.

Question 6 was directed toward those individuals who indicated that the three most recent military sponsored programs had failed to prepare them for their duties. The respondents were asked what other educational program, if

any, had prepared them for their financial management duties; if so, what was this program.

Question 7 asked the respondent to express their personal and professional opinion on the need for some type of formal education and training for Marine Corps financial management officers (MOS 3415). Question 8 then requested the individual to list what type of education, at various grades and proficiency levels, is necessary for Marine Officers with MOS 3415.

Question 9 proposed a Marine Corps financial management school. Assuming the Marine Corps was to conduct such a school, the respondent was requested to recommend, at each level of instruction (top, mid, basic), what subjects should be presented along with an estimation of the length of the instruction.

Questions 10 and 11 shifted focus out of the classroom and into behavioral and organizational topics. The individuals were asked to express their opinion on what additional aspects within the financial management environment were considered necessary for complete development of the financial manager. The respondent was then requested to explain how these aspects might best be incorporated into the training of the financial manager.

Question 12 was an open-ended query which provided the respondent the opportunity to express an opinion on any other matters concerning financial management education which were not covered by the survey.

C. BACKGROUND EVALUATION OF RESPONDENTS

1. Introduction

This section presents the general background information of the respondents obtained from responses to questions 1 and 2 of the questionnaire. Additionally, the current status of the occupational field 3415, by grade and billet, is presented.

2. Respondent's MOS and Billet Assignments

Fifty-two percent (52%) of the responses received were from individuals who hold a primary MOS 3415. Fourteen percent (14%) were officers who have a secondary or tertiary MOS 3415. Thirty-one percent (31%) had only a MOS 9644 assigned with the remainder received from persons who possessed no financial management MOS but were filling financial management positions. This latter category included all the civilian responses.

Of the individuals with a primary MOS 3415, twenty-seven percent (27%) had an additional MOS 9644. Further, of those with at least a primary MOS 3415, eighty-five percent (85%) were currently filling financial management billets. Only thirteen percent (13%) of individuals who possessed a secondary or tertiary MOS 3415 were currently holding financial management billets while thirty-three percent (33%) of the respondents with only a secondary MOS 9644 were filling financial management positions. Table I provides a summary of the responses as distributed by financial management MOS, billet MOS and rank.

TABLE I
Financial Management/Billet MOS versus Rank

FIN. MGT. MCS PRIM./ADD., BILLET MOS	CIV.	RANK					TOTAL
		01/02	03	04	05	06	
--34157NONE, 3415	0	9	16	3	2	0	30
--34157NONE, 9644	0	0	2	1	1	0	4
--34157NONE, OTHER	0	3	2	1	0	0	6
--341579644, 3415	0	0	2	3	0	1	6
--341579644, 9644	0	0	1	3	3	0	7
--341579644, OTHER	0	0	0	1	1	0	2
--NONE/3415, 3415	0	0	0	1	0	0	1
--NONE/3415, 9644	0	0	0	0	0	1	1
--NONE/3415, OTHER	0	2	0	2	3	0	13
--NONE/9644, 9644	0	0	0	2	5	4	11
--NONE/9644, OTHER	0	0	0	5	11	7	23
--NONE/NONE, 9644	2	0	0	0	0	0	2
TOTAL		200	1400	2900	2200	2600	1300
							106.

3. Respondent's Financial Management Experience

Table II provides a presentation of the level of financial management experience of the respondents. According to the data provided, civilian respondents possess the most financial management experience. These individuals have spent approximately sixty-six percent (66%) of their federal service time in financial management. Captains and lieutenants (grades O3, O2 and O1) possess the next highest proportion of time in financial management (36% and 53% respectively) while colonels, lieutenant colonels and majors (grades O6, O5, O4) have spent between twenty and thirty percent (20-30%) of their Marine Corps careers in financial management positions.

4. Current MOS 3415 Assignment Status

Reference 32 established current policy as to the assignment of officers with a primary MOS 3415 to financial management billets within the Marine Corps. At present, assignment criteria requires 1.6 officers, at each grade, be assigned the MOS 3415 for each billet which exists for the MOS 3415. The occupational field for a particular grade is considered to be balanced if the above ratio of officers to billets is obtained. Table III presents the current situation of officers in the Marine Corps with a primary MOS 3415. With the exception of captains, all grades are currently considered to be short of officers holding the primary MOS 3415. Table III also presents the status of the respondents in regards to their current assignments. Fifty-eight

TABLE II
Time in Service/Financial Management versus Rank

AVERAGE TYPE	CIV.	01702	03	04	05	06
YEARS IN THE UNITED STATES MARINE CORPS	18.5	6.4	10.0	14.1	19.1	25.4
YEARS IN FINANCIAL MANAGEMENT COMMUNITY	12.5	3.4	3.6	3.0	4.7	7.3
PERCENTAGE OF TIME SPENT IN FINANCIAL MANAGEMENT (%)	66.7	53.1	36.0	21.3	24.6	29.1
MONTHS IN CURRENT FINANCIAL MANAGEMENT BILLET	99.9	15.7	19.3	18.8	18.1	11.8

TABLE III
Current Status of Officers/Billet MOS 3415 versus Rank

	RANK					
	O1/O2	O3	O4	O5	O6	TOTAL
NO. OF BILLETS	13*	28	16	14	0	71
NO. OF OFFICERS WITH PRIMARY MOS 3415	20*	48	21	15	0	104
NO. OF RESPONDENTS CURRENTLY IN A FINANCIAL MGMT. BILLET	9	21	13	11	6	60
NO. OF RESPONDENTS NOT CURRENTLY IN A FINANCIAL MGMT. BILLET	5	6	10	15	6	44

* - VALID AS OF 22 MARCH 1983.

percent (58%) stated that they were currently filling a financial management billet.

5. MOS 3415 Assignment Policy

As presented earlier in this thesis, the criteria for assignment of the primary MOS 3415 are based upon the academic requirements as stated in the Marine Corps MOS Manual [Ref. 3]. Exceptions to this policy were outlined in the interview of Brigadier General Etnyre [Ref. 11]. To determine how well this policy was being adhered to, a comparison was made between the respondents' date of assignment of the primary MOS 3415 and the date the individual fulfilled the policy requirements. The latter date was determined by the date the individual received the baccalaureate degree. Table IV shows that, of those individuals possessing a primary MOS 3415, twenty-five percent (25%) were assigned the MOS prior to fulfilling the policy criteria.

Of the individuals who failed to meet policy criteria prior to assignment of the primary MOS 3415, seventy-six percent (76%) were in the grades O3, O4 and O5 while twenty-four percent (24%) were in the grades O2 and O1. This situation could be the result of the method that each group used to obtain the MOS 3415. As stated in reference 11, current assignment of the primary MOS 3415 is based not only on academic credentials but also upon the individual's professional experience. For individuals in the grades O3, O4 and O5,

TABLE IV
Assignment of MOS 3415 versus Rank

NUMBER (% OF TOTAL)	RANK				ROW TOTAL
	01/02	C3	04	05	
ASSIGNED PRIMARY MOS 3415 IN ACCORDANCE WITH POLICY CRITERIA	10 (14.1)	22 (31.0)	10 (14.1)	7 (9.9)	2 (2.8) 51
ASSIGNED PRIMARY MOS 3415 WITHOUT MEETING POLICY CRITERIA	4 (5.6)	7 (9.9)	5 (7.0)	1 (1.4)	0 (0/0) 17
ASSIGNED SECONDARY/ TERtiARY MOS 3415 WITH B.S. DEGREE PRIOR TO ASSIGNMENT	0 (0.0)	0 (0.0)	1 (1.4)	2 (2.8)	0 3 (4.2)

the attainment of the primary MOS 3415 was achieved through lateral transfer. The criteria used to assign the MOS were based mainly upon their experience vice their academic credentials. In the grades O2 and O1, the criteria utilized were based upon whether the officer possessed a financial management related degree more than on their experience.

D. EDUCATION AND PROGRAM EVALUATION

This section deals with an evaluation of the military sponsored financial management education of the survey respondents with special attention to the programs listed under the categories in Chapter III.

1. Military Sponsored Programs Attended

Question 3 asked the individual to list the last three military sponsored programs they had attended which contained instruction in financial management. Question 4 then requested the respondent to evaluate the course content in each of the programs listed in question 3.

Tables V and VI contain a summary of the information provided by the respondents. Table V includes all 106 individuals whereas Table VI deals solely with the individuals possessing either a primary MOS 3415 or an additional MOS 3415. In Table VI, the two groups of officers are separated by a slanted line (i.e. 5/6). The top number represents officers with a primary MOS 3415 and the bottom number represents individuals with a secondary or tertiary MOS 3415. This segregation was made in order to more clearly present

TABLE V
Number of Individuals Attending Programs--All Respondents

	CIV.	01-02	03	04	05	06	ROW TOTAL
FISCAL CLERKS COURSE	0	9	7	0	6	0	16
GJT	0	6	6	3	3	3	21
PRACTICAL COMPTROLLER'S COURSE	0	10	20	12	10	5	57
SEP/ADP	0	0	2	11	14	10	37
PROFESSIONAL MILITARY COMPTROLLER'S SCHOOL	2	0	0	4	1	0	7
OTHER MARINE CORPS	1	4	8	2	7	3	25
OTHER NAVY	0	3	2	2	3	1	11
OTHER ARMY	0	0	2	1	0	1	4
OTHER AIR FORCE	0	0	0	0	0	2	2
OTHER DEPARTMENT OF DEFENSE	0	0	1	0	3	1	5
MISCELLANEOUS PROGRAMS	1	6	1	0	0	0	2

TABLE VI
Number of Individuals Attending Program--MOS 3415 Only

COURSE	CIV.	RANK					ROW TTL
		01-02	03	04	05	06	
FISCAL CLERK'S COURSE	0/0	8/1	7/0	0/C	0/0	0/0	15/1
CJT	0/0	5/1	5/1	2/1	0/0	0/0	12/3
PRACTICAL COMPTROLLER'S COURSE	0/0	9/1	19/1	11/C	5/0	1/1	45/3
SEP/ADP	0/0	0/0	2/0	7/1	3/0	1/0	13/1
PROFESSIONAL MILITARY COMPTROLLER'S SCHCCL	0/0	0/0	0/0	4/C	0/0	0/0	4/0
OTHER MARINE CORPS	0/0	4/0	7/1	2/C	3/0	0/1	16/2
OTHER NAVY	0/0	2/1	2/0	2/C	1/0	0/0	7/1
OTHER ARMY	0/0	0/0	2/0	0/1	0/0	0/0	2/1
OTHER DEPARTMENT OF DEFENSE	0/0	0/0	1/0	0/C	1/0	0/0	2/0
MISCELLANEOUS PROGRAMS	0/0	0/0	1/0	0/C	0/0	0/0	1/0

the types of instruction attended by individuals with a primary MOS 3415 from those who have been assigned the MOS as an additional specialty.

The types of programs identified were further broken down according to the rank of the respondent. Those individuals who identified a program which was sponsored by one of the military services but was not listed by any other respondent was included under the "Other (service title)" classification.

As can be seen from both Tables V and VI, the most frequent source of military sponsored financial management instruction for all the respondents was the Practical Comptrollership Course (PCC) offered at the Naval Postgraduate School (NPS). Fifty-four percent (54%) of all respondents indicated they had attended this program. Sixty-nine percent (69%) of the respondents with either a primary, secondary, or tertiary 3415 MOS had attended PCC.

The next most frequent source of financial management instruction for all respondents was the Special Education Program or Advanced Degree Program (SEP/ADP). Thirty-five percent (35%), of all respondents, had participated in this program. This was followed by on-the-job training (OJT) (20% of respondents), Fiscal Accounting Course (FAC) (15%) and the Professional Military Comptroller's School (PMCS) (7%). Twenty-four percent (24%) of the respondents listed some other type of Marine Corps financial management instruction. These courses were a mixture of Amphibious

Warfare School (AWS), correspondence courses and various other sponsored programs which were not identified frequently enough to warrant their being included as a separate category for program evaluation.

With regards to individuals possessing the MOS 3415, the frequency of attendance differs somewhat from that seen from all respondents. Table V shows, as noted above, that the most frequent source of financial management instruction was PCC (69%), followed by FAC (23%), OJT (21%), SEP/ADP (20%) and PMCS (6%). The data implies an apparent lack of consistency between the stated policy as obtained in reference 11 and the actual results obtained through the survey. According to reference 11, the preferred and primary course of financial management instruction for officers assigned the MOS 3415 is FAC. However, only twenty-three percent (23%) of the respondents who have the MOS 3415 have indicated that they attended the program. The more frequently attended source of financial management instruction has been the PCC with sixty-nine (69%) percent indicating they have attended.

2. Evaluations of Military Sponsored Programs

After listing their three most recent financial management educational experiences, the respondents were asked to evaluate how each of their most recently attended programs had contributed to or failed to provide sufficient preparation for performance of their financial management duties. Tables VII, VIII, IX, X, and XI present evaluations of the course content of the five most frequently attended

TABLE VII
Evaluation of the Fiscal Accounting Clerk's Course

SUBJECT	MARK					
	CS	EX	AV	EA	UN	N/A
GENERAL KNOWLEDGE	0	3	8	4	1	0
ACCOUNTING / DISBURSING	1	5	5	4	1	0
BUDGETING	0	0	3	3	6	4
PROGRAM ANALYSIS	0	0	3	1	6	6
INTERNAL REVIEW	0	0	2	2	5	7
REPORTS	0	4	7	1	2	2
OTHER AREAS OF INSTR.	0	0	1	1	2	12
TOTAL	1	12	29	16	23	31

TOTAL NUMBER OF FAC EVALUATIONS: 16

TABLE VIII
Evaluation of On-The-Job Training

SUBJECT	MARK					
	OS	EX	AV	BA	UN	N/A
GENERAL KNOWLEDGE	5	9	5	2	0	0
ACCOUNTING/ DISBURSING	5	5	8	1	1	1
BUDGETING	10	3	5	1	0	2
PROGRAM ANALYSIS	3	5	4	3	0	0
INTERNAL REVIEW	4	6	5	2	1	3
REPORTS	5	9	4	1	0	2
OTHER AREAS OF INSTR.	6	1	4	1	1	2
TOTAL:	38	38	35	11	3	16
TOTAL NUMBER OF OJT EVALUATIONS: 20						

TABLE IX
Evaluation of the Practical Comptrollership Course

SUBJECT	MARK					
	CS	EX	AV	BA	UN	N/A
GENERAL KNOWLEDGE	14	26	16	1	0	0
ACCOUNTING / DISBURSING	1	13	29	4	3	7
BUDGETING	10	22	21	3	0	1
PROGRAM ANALYSIS	4	8	24	6	2	13
INTERNAL REVIEW	4	12	22	10	2	7
REPCRTS	3	8	25	10	2	9
OTHER AREAS OF INSTR.	2	5	3	4	4	10
TOTALS:	38	94	140	38	13	47
TOTAL NUMBER OF PCC EVALUATIONS:	57					

TABLE X

**Evaluation of the Special Education/Advanced
Degree Programs**

SUBJECT	MARK					
	GS	EX	AV	BA	UN	N/A
GENERAL KNOWLEDGE	16	14	4	2	0	1
ACCOUNTING/ DISBURSING	6	16	5	3	3	4
BUDGETING	7	13	11	2	2	2
PROGRAM ANALYSIS	14	13	6	1	1	2
INTERNAL REVIEW	8	7	8	7	3	5
REPORTS	5	6	9	4	4	9
OTHER AREAS OF INSTR.	0	8	0	0	1	0
TOTALS:	62	77	43	19	14	23

TOTAL NUMBER OF SEP EVALUATIONS: 37

TABLE XI
Evaluation of Professional Military Comptroller School

SUBJECT	MARK					
	OS	EX	AV	BA	UN	N/A
GENERAL KNOWLEDGE	4	2	1	C	0	0
ACCOUNTING/ DISBURSING	0	0	2	4	1	0
BUDGETING	1	5	1	C	0	0
PROGRAM ANALYSIS	1	5	0	C	0	1
INTERNAL REVIEW	0	3	3	C	0	1
REPORTS	0	3	0	0	0	4
OTHER AREAS OF INSTR.	0	2	0	C	0	5
TOTALS:	6	20	7	4	1	11

TOTAL NUMBER OF PMCS EVALUATIONS: 7

financial management programs. Each educational experience has been subdivided into five categories: general knowledge, accounting and disbursing, budgeting, internal review, and other areas of instruction not covered in the previous categories. These categories represent the criteria utilized in the survey experience evaluations and also reflect the types of functions associated with financial management in the Marine Corps. All respondents' evaluations were included in these tables in order to obtain a much larger sample of opinions on each of the programs.

a. Fiscal Accounting Clerk's Course

The first program to be evaluated was the FAC, the "preferred" course of financial management instruction for officers assigned the MOS 3415. Of the five programs evaluated, this is the only one which was solely evaluated by officers with a MOS 3415. A study of Table VII indicates that the majority of marks assigned to each category (84%) fall in the average to unsatisfactory range. In the areas of general knowledge and reports, the respondents mostly viewed the program as providing only an average amount of knowledge (50%) to perform their current duties. Nineteen percent (19%) indicated that the topics provided an excellent level of knowledge in these areas. In regards to the topics covered in accounting and disbursing, the respondents were evenly divided between excellent, average and below average or unsatisfactory (33%). All other categories (budgeting,

program analysis, internal review and other areas) were viewed as below average or unsatisfactory (74%) in the amount of knowledge provided as it related to their financial management duties.

b. On-The-Job Training

Table VIII provides an evaluation of the content of financial management knowledge received by OJT. Caution should be exercised when viewing the results obtained because each individual received the OJT at different organizations and the training received applied only to their current assignments. Taking this factor into consideration the majority of respondents (89%) viewed OJT as providing outstanding, excellent or average knowledge in each of the categories. Sixty-nine percent (69%) were in the outstanding to excellent range. The categories which were most frequently identified as below average or unsatisfactory were program analysis and internal review (20% and 17% respectively).

c. Practical Comptrollership Course

Table IX is an evaluation of the PCC program. Of the fifty-seven (57) respondents who attended the course of instruction at the NPS, eighty-four percent (84%) fell within the outstanding to average range. Only sixteen percent (16%) of the respondents, who attended PCC, identified areas of the training as being below average or unsatisfactory. Of these individuals, the most frequently mentioned areas which had weaknesses were internal review (24%), and reports (25%).

d. SEP/ADP

Table X displays the evaluations concerning the courses of instruction attended by individuals participating in the SEP/ADP program. The reader should be cautioned that the evaluations include not only the financial management training received at the NPS but also at various civilian institutions attended while participating under ADP.

Of the thirty-five individuals who evaluated the program, eighty-five percent (85%) viewed the level of knowledge provided in each of the categories in the outstanding to average range. Of these responses, seventy-six percent (76%) were in the excellent to outstanding range. Further, ninety-three percent (93%) of the respondents felt that the general knowledge provided by SEP/ADP was outstanding or excellent. Internal Review and reports were the most frequently identified as below average or unsatisfactory (30% and 29% respectively).

e. Professional Military Comptroller's School

The final program evaluated was the PMCS. Results of the evaluations are contained in Table XI. The evaluation of this program was done solely by officers in the grades of O4 and O5 along with the senior civilians who responded to the survey. Additionally, fifty-seven percent (57%) of the respondents were officers holding a primary MOS 3415. This was to be expected due to the rank requirements set forth by PMCS as needed prior to participation. Overall, eighty-seven percent (87%) felt the content covered in each

of the categories fell within the outstanding to average range. Of these responses, seventy-nine percent (79%) were within the outstanding to excellent range. In particular, the categories of general knowledge, budgeting, program analysis, reports and other areas of instruction were clearly considered outstanding to excellent (86%, 86%, 100%, 100%, and 100% respectively). Evaluations of the content of internal review were split between excellent and average. The only area which the respondents cited as below average or unsatisfactory in the amount of knowledge it provided was the category of accounting and disbursing (71%).

3. Military Sponsored Program Weaknesses

In order to determine exactly within each program how each of the categories cited as below average or unsatisfactory had failed to provide the necessary financial management training, question 5 was evaluated. The seven (7) most frequently cited weaknesses were categorized and marked against each of the evaluated programs. The results are presented in Table XII. In viewing the results displayed in Table XII, the reader should be aware that more than one weakness may have been cited by each of the respondents.

a. FAC

Of those respondents who marked categories within FAC as being below average or unsatisfactory, thirty-eight percent (38%) felt the course was not appropriate for officers to attend. On viewing the specific comments, the

TABLE XII
Weaknesses Identified For Each Evaluated Program

WEAKNESS	FAC	PROGRAM EVALUATED			PMCS
		QJT	PCC	SEP	
LACK OF SUFFICIENT DEPTH	3	2	15	7	1
SUBJECT MATTER WAS OMITTED/NOT COVERED	5	3	11	12	0
LACK OF INSTRUCTOR KNOWLEDGE/PREPAREDNESS	0	0	4	1	0
COURSE WAS NOT APPROPRIATE FOR OFFICERS	5	0	0	1	0
TOO GENERAL OR NOT APPLICABLE TO M.C.	0	0	5	8	4
TOO PRIVATE SECTOR ORIENTED	0	0	1	8	0
LACK OF EXPERIENCE PRIOR TO ATTENDING	0	0	2	2	0
TOTAL NUMBER OF RESPONDENTS WHO ATTENDED PROGRAM	16	20	57	37	5

consensus of opinion was that the course was being presented too mechanically. That is, it was too oriented to the day-to-day mechanics of processing transactions. This is understandable since the course was specifically designed to be taught to sergeants and below who would be functioning as accounting clerks. Another thirty-eight percent (38%) felt that certain subjects were not covered adequately or completely omitted while twenty-three percent (23%) cited a lack of sufficient depth as the reason for inadequate content within the course.

b. OJT

For OJT, two weaknesses were cited: lack of sufficient depth or the subject matter was not covered adequately. In reviewing specific comments, the majority stated that the category cited as below average or unsatisfactory was not thoroughly covered because their particular organizations did not have the personnel to sufficiently train people in the subject areas.

c. PCC

For PCC, the most frequently cited weaknesses were that the category was either not covered or there was lack of sufficient depth in the presentation of the subject (69%). Specific comments indicated that certain subjects were not covered in sufficient depth to allow the individuals to go back to their jobs and assume their duty responsibilities. This reaction is not unexpected since the main purpose

of the two week PCC program is to provide the individual with a broad overview of the comptrollership field in order to gain a perspective of the areas of concern for the financial manager. It was never intended to be a program of instruction in how to specifically perform tasks.

d. SEP/ADP

In examining the weaknesses cited for the SEP/ADP program, there was a wide spectrum of weaknesses identified. However, the most frequently mentioned categories were that the subject matter was either omitted or not fully covered (31%), the material was too general or not applicable to the Marine Corps (21%), the course content was too private sector oriented (21%) or that the course was lacking in sufficient depth (18%).

e. PMCS

As stated earlier, there was only one category in the PMCS program which the respondents cited as being below average or unsatisfactory. The subject cited was in the area of accounting/disbursing. A majority of the officers who felt the content was inadequate also specifically cited that the content was not applicable to the Marine Corps (80%). This response is not unexpected since the school is conducted by the Air Force and specifically directed towards the needs of Air Force financial managers.

4. Attendance at Other Programs

It was recognized by the authors that the last three military sponsored programs attended might not have provided

the necessary training required to perform the respondents' financial management duties but that some earlier type of educational experience might have. Therefore, individuals were asked to state whether the three previously cited courses had adequately prepared them. If not, the respondents were to state whether other military or personally sponsored programs had been able to provide them with such training. If such training had been provided by alternative programs, the individuals were asked to identify what this educational experience was.

Of the 106 responses, only eleven percent (11%) responded that their last three military courses had sufficiently prepared them to perform their financial management duties. Of those who indicated they had not been adequately prepared, eight-four percent (84%) stated they had not received adequate preparation through any other military sponsored program. Fifty-nine percent (59%) had not received adequate preparation through any personally sponsored course of instruction. Of those respondents who stated that they had been adequately prepared by some other course or program, twenty-eight percent (28%) had received such training through a military sponsored program and seventy-two percent (72%) acquired the necessary knowledge through a personally sponsored program.

The responses of those individuals who indicated they had received training through some other military

sponsored or personally sponsored means were then examined to determine what programs had provided them with an adequate knowledge of financial management. Table XIII displays the results by program type and by rank. Of the fifty-four (54) responses, sixty-five percent (65%) received their preparation through a personally sponsored graduate or undergraduate program. Another thirteen percent (13%) felt that OJT had provided them with sufficient knowledge to perform their duties. The remainder of the responses were divided evenly among PCC, SEP/ADP, FAC, Civilian experience, and military sponsored graduate or undergraduate school.

E. FUTURE REQUIREMENTS FOR TRAINING

The next part of the questionnaire was designed to gather opinions of the respondents as to the future of financial management training within the Marine Corps.

Question 7 asked the respondents to state whether there was a need for formal financial management training in the Marine Corps. Ninety-six percent (96%) of the respondents stated that there was a requirement for formal financial management instruction in the Marine Corps. Of the four percent (4%) who responded negatively, all indicated that programs currently offered within and outside the Marine Corps would provide adequate financial management training.

Question 8 then directed the respondents to list what type of financial management training should be provided at each grade. Each grade was then further subdivided into

TABLE XIII
Respondent's Attending Other Programs To Achieve Preparation

PROGRAM	CIV.	RANK				06
		01-C2	03	04	05	
PERSONALLY SPONSORED GRADUATE PROGRAM	1	4	8	5	5	2
PERSONALLY SPONSORED UNDERGRADUATE PROG.	0	1	3	2	1	3
CIVILIAN EXPERIENCE	0	1	1	0	0	0
FISCAL ACCOUNTING CLERK'S COURSE	0	2	0	0	0	0
ON THE JOB TRAINING	1	2	2	1	0	1
PRACTICAL COMPTROLLER'S CASE.	0	C	1	1	0	0
SEP / ADP	0	0	1	1	1	1
MILITARY SPONSORED GRAD./UNDERGRAD. PROGRAM	0	0	1	1	1	0

three levels of proficiency: optimal, average and minimal. Individuals were asked to list what type of program should be provided to each grade in order to achieve each level of proficiency. The nine (9) program types the respondents selected from were: Military Top Level (MTL), Military Mid-Level (MML), Military Basic Level (MBL), Correspondence Course (CC), OJT, Civilian Executive Level School (CEL), Undergraduate School (UNG), Graduate School (GRAD) and no training required at this level (N/T). The results of the survey are contained in Table XIV.

Although the results in Table XIV are rather complicated, some patterns developed. For example, for officers in the grades of 06 to 09 the most frequently recommended program to obtain either an optimal or an average level of proficiency was a military top level school. The most frequently recommended program for obtaining a minimal level of proficiency was some sort of undergraduate school.

For grades 01 to 05, the respondents cited a graduate level type program most frequently to achieve an optimal level of proficiency. For grades 03 and 04 an average level of proficiency could be obtained through a military mid-level program with a minimal level of proficiency achieved through an undergraduate program.

A military basic level school was most frequently cited as the method for obtaining an average level of proficiency within the grades 02 and 01. Additionally, the most frequently stated method for obtaining a minimal level of

TABLE XIV
Evaluation of Program Type to Achieve Level of Proficiency

GRADE	LEVEL OF INSTRUC.	PROGRAM TYPE								
		N/T	MTL	MML	MEL	CC	CJT	CEL	UNG	GRAC
07-09	OPTIMAL	6	12	1	0	2	12	0	11	
	AVERAGE	5	13	6	1	0	0	6	1	11
	MINIMAL	4	8	4	2	1	6	3	10	6
06	OPTIMAL	5	21	1	7	0	3	14	3	18
	AVERAGE	6	20	15	7	0	1	4	1	19
	MINIMAL	5	6	12	3	1	9	1	16	12
05	OPTIMAL	4	29	2	1	0	2	11	0	27
	AVERAGE	6	22	19	7	3	2	1	1	24
	MINIMAL	5	5	13	3	2	11	0	20	13
04	OPTIMAL	4	24	10	7	0	3	3	3	42
	AVERAGE	3	21	27	7	0	1	2	4	21
	MINIMAL	2	7	11	3	1	16	0	27	5
03	OPTIMAL	4	0	18	2	1	5	3	7	47
	AVERAGE	2	2	43	7	4	8	2	13	10
	MINIMAL	2	0	8	11	4	19	3	34	3
02	OPTIMAL	3	0	5	13	1	11	0	15	23
	AVERAGE	3	3	9	30	0	13	1	15	2
	MINIMAL	3	0	3	20	3	21	0	32	0
01	OPTIMAL	5	0	5	13	1	11	0	15	23
	AVERAGE	3	3	9	30	0	13	1	15	2
	MINIMAL	3	0	3	20	3	21	0	32	0
BELOW 01	OPTIMAL	3	3	2	8	3	5	0	43	3
	AVERAGE	3	3	3	12	16	14	1	13	0
	MINIMAL	5	0	2	17	9	29	3	7	3

proficiency for grades O2 and O1 was by attendance at an undergraduate level program.

The category designated 'Below O1' was intended to solicit recommendations concerning the type of financial training to be provided for warrant officers or staff noncommissioned officers (SNCO) who are filling billets which require the MOS 3415. Although several respondents remarked that this situation should not occur, an undergraduate level program was cited as appropriate for optimal level of proficiency, a correspondence course for obtaining an average level of proficiency and a military basic level school for providing a minimal level of proficiency.

Question 9 developed a hypothetical situation. Given a formal Marine Corps financial management training school, respondents were asked to list the course which should be taught at each of the three levels of schooling: top, mid, and basic. They were also asked to estimate how long the training should be at each of these levels. The assumption being made in this question is that the officers would receive this training prior to being assigned to an operational billet requiring the appropriate skill level and that the training received would be required to perform their duties.

Table XV contains a composite of the categories which the respondents felt should be covered at each level. Only those subject areas which had at least a twenty percent (20%) response rate were included. This cutoff criterion was

TABLE XV
Subjects Identified As Needed For
Training Of MOS 3415

SUBJECT	TOP LEVEL	MID LEVEL	BASIC LEVEL
MARINE CORPS BUDGETING	57 *	77	76
COMPTROLLERSHIP	57	53	39
GOVERNMENT BUDGETING CYCLE	45	51	35
MILITARY MANAGEMENT INFORM. SYSTEMS	39	49	24
BASIC ACCOUNTING	33	49	74
PROGRAM ANALYSIS	31	29	9
CURRENT TOPICS OF INTEREST	29	16	14
MARINE CORPS FINANCIAL MANAGEMENT STRUCTURE	27	32	37
ANALYSIS/REVIEW	27	47	35
GENERAL MANAGEMENT	27	25	14
COST ACCOUNTING	22	34	36
AUDITING	25	30	32
SUPPLY FAMILIARIZATION	16	16	26
REPORTS	8	21	29
AVERAGE LENGTH OF PROGRAM IN WEEKS	12.4	12.0	9.6

* - EXPRESSED AS PERCENTAGE OF TOTAL RESPONDENTS.

chosen so that only those subjects which the respondents cited most often would be analyzed.

The ten topics cited most frequently as necessary at the Basic Level of instruction were: Marine Corps budgeting, basic accounting, Marine Corps financial management structure, comptrollership, cost accounting, analysis and review, governmental budgeting and procedures, auditing, reports and supply familiarization, in that order.

For both mid-level and top level schools, the top five most frequently cited topics were exactly the same: Marine Corps budgeting, comptrollership, governmental budgeting and procedures, military MIS, and basic accounting, in that order. The difference between the two in these five subject areas was in the frequency of responses. Comptrollership was considered more necessary at the top level than at the mid-level but the other four subjects were more frequently cited as necessary at the mid-level.

The next five topics cited most frequently at the mid-level included: analysis and review, cost accounting, Marine Corps financial management structure, auditing and program analysis, in that order. The next five most frequently cited topics for top level instruction were: program analysis, current topics of interest, Marine Corps financial management structure, analysis and review, and general management techniques, in that order.

As to the length of each level of instruction, Table XV shows that the average length of instruction at the top,

mid, and basic levels was 12.4, 12.0 and 9.6 weeks, respectively.

One additional point obtained from this question concerned the necessity for training at each level. Although the question was presented as a hypothetical "what if" situation, thirty percent (30%) of the respondents felt the Marine Corps should not conduct a top level school, nineteen percent (19%) stated it should not conduct a mid-level program and eleven percent (11%) stated it should not conduct any training at a basic level school.

F. ENVIRONMENTAL ASPECTS

Questions 10 and 11 were the only unstructured inquiries made in this survey. Their basic purpose was to solicit from the survey population their opinions about what environmental attributes the Marine Corps financial manager should possess other than technical knowledge in order to satisfactorily perform financial management responsibilities. Once these factors were identified, the respondents were then asked to state what method should be utilized in order to train individuals in these aspects.

Unfortunately, both questions cited examples of the type of attributes and methods of instruction the authors were interested in. As a result, the responses received for these two questions frequently cited leadership and personal relations (82%) which were the two examples provided. However, other than the two examples just mentioned, the three

most frequently cited attributes were: the financial manager must possess a broad operational perspective, be able to effectively communicate his ideas, and possess a fair amount of common sense.

As to the method to be used in order to develop these attributes in the financial manager, again the responses were highly biased towards the examples cited in the questionnaire (91%). However, the most frequently cited methods, other than the examples provided, were classroom instruction through some formal school or program and assignments to other fields outside of the financial management community.

The final question provided the respondents an opportunity to make comments concerning financial management education and training which had not been covered in other parts of the survey. Seventy-two respondents (62%) availed themselves of this opportunity.

The authors examined each of the seventy-two responses in order to determine if there appeared to be any consistency in the remarks provided. Several points not previously addressed in the survey were revealed. First, seventeen (17) of the respondents expressed a strong preference for the Marine Corps to establish and conduct its own formal school for officers assigned the MOS 3415. The most frequently mentioned reason for the establishment of such a school was the ever increasing importance financial managers are playing in the effective utilization of financial resources in order to achieve Marine Corps operational missions.

Second, seven (7) of the individuals stated that financial management training should not be restricted solely to Marine Corps finance but should include a wide range of financial management topics. Suggested subjects included statistical analysis, economics and DOD budgeting, procedures. In conjunction with this, six (6) of the individuals stated that the primary MOS 3415 should be assigned only to those officers who have completed experience tours in other fields outside financial management. It was stated that such an assignment would help to "round out" the individual's viewpoint of the Marine Corps and provide them with a sounder basis for making decisions concerning the propriety of financial resource allocation.

Third, twenty-five (25) of the respondents expressed negative opinions concerning the present methods employed in the training of officers assigned the primary MOS 3415. They were particularly critical of sending officers to the course of instruction at the FAC because the program was oriented toward the technician and, therefore, failed to meet the needs of the officer as related to their duty responsibilities.

G. SUMMARY

The purpose of this chapter has been to present data obtained from individual responses to the financial management questionnaire. There were 228 questionnaires sent out

with lieutenant colonels exhibiting the highest rate of return (57%). The lowest response rate was achieved by the civilians who were sampled (25%).

The majority of responses were received from individuals who have been assigned the MOS 3415. Additionally, the bulk of the respondents are currently filling financial management positions. The survey also established that the average length of service of the respondents was between six and twenty-five years with approximately thirty percent (30%) of that time spent in financial management assignments.

The survey data indicates that assignment of the primary MOS 3415 is not adhering to the criteria set forth in current Marine Corps directives as outlined in Chapter II. Rather, assignment of the primary MOS 3415 is based upon both academic and professional experience. Interviews with competent authorities show that assignment of the MOS is accomplished on a case by case basis rather than strict adherence to published criteria.

Information obtained from the respondents indicates that the PCC is the most frequently mentioned source of financial management instruction attended. Additionally, the FAC, which has been established as the preferred and primary source for financial management education in the Marine Corps, has been attended by only twenty-three percent (23%) of the respondents who possess a primary MOS 3415.

Evaluation of the various programs attended by the respondents show that the majority of the individuals who

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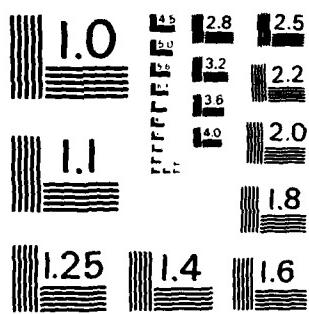
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attended FAC indicated that the program was either below average or unsatisfactory in its preparation of the officer to perform financial management duties. On the other hand, PCC, OJT and PMCS were rated as excellent to outstanding by the majority of respondents who attended these programs.

Of the respondents who stated that their most recently sponsored financial management instruction had not prepared them adequately to perform their duties, eighty-four percent (84%) had not received adequate preparation through any other military sponsored program while fifty-nine percent (59%) had not been prepared through any personally sponsored program. Of those that had been adequately prepared through some other means, seventy-two percent (72%) received such preparation through a personally sponsored program. The most frequent source of personally sponsored preparation was either graduate or undergraduate level programs.

In regards to future requirements for financial management training, ninety-six percent (96%) of all respondents indicated that some type of financial management training should be provided to financial managers in the Marine Corps. For entry level officers, a graduate level program was indicated as the method to achieve an optimal level of proficiency, military mid-level for achieving an average level of proficiency and an undergraduate level program for achieving a minimal level of proficiency.

Eighty-nine percent (89%) of the respondents stated that at least a basic level school should be established for

Marine Corps financial management. The majority of respondents indicated that the topics to be covered at a basic level of instruction should include: Marine Corps budgeting, basic accounting, Marine Corps financial management structure, comptrollership, cost accounting, analysis and review, governmental budgeting and procedures, auditing, reports, and supply familiarization. The average length of such training was indicated to be 9.6 weeks.

The respondents also indicated that the financial manager must possess a broad operational perspective, be able to effectively communicate ideas, and possess a fair amount of common sense. Further, the respondents indicated that the most effective method to develop these attributes was by either formal classroom instruction and/or assignments to other fields outside of the financial management community.

This concludes the presentation of data obtained from the financial management questionnaire. The next and final chapter will present recommendations and conclusions of the authors concerning possible changes to the entry level financial management education and training of Marine Corps officers assigned the primary MOS 3415.

V. ANALYSIS, CONCLUSIONS, AND RECOMMENDATIONS

A. INTRODUCTION

The main purpose of this research project has been to determine the answers to two questions: first, is there a requirement for some form of entry level financial management training within the Marine Corps; and, secondly, if so, what should be the scope or content of such instruction. In this final chapter, the authors present the conclusions and recommendations derived from this research effort.

Section B of this chapter presents an analysis of the data obtained from the Financial Management Questionnaire. Section C presents an analysis of the entry level financial management training programs outlined in Chapter II. Section D presents the conclusions derived from the analyses and offers the authors' recommendations for possible changes to entry level financial management training and education within the Marine Corps. Section E presents a summation of this research effort and proposes additional research topics.

B. ANALYSIS OF FINANCIAL MANAGEMENT QUESTIONNAIRE

Chapter IV presented the data obtained from responses to the Financial Management Questionnaire. Since the authors began their research without any predetermined ideas of the requirements, the forty-seven percent (47%) response rate to the questionnaire is considered to adequately represent the

entire target population. This section will present an analysis of the data which forms the basis for conclusions presented in Section D. The analysis follows the same format as the presentation of results in Chapter IV.

1. Future MOS 3415 Assignments

During an interview with the authors, Brigadier General Etnyre indicated that future assignment of the MOS 3415 as a primary MOS would be based upon academic background or experience in financial management. Twenty-five percent (25%) of the respondents indicated they had no academic training prior to assignment of the MOS 3415. Since future assignment policy will not be based solely on the academic background, as stated in current directives, it may be expected that some future personnel assigned the primary MOS 3415 will have on-the-job training without benefit of formal financial management training.

2. Sources of Financial Management Training

The results of this study indicate that the primary source of financial management training to date has been the Practical Comptrollership Course. Of the respondents with a primary MOS 3415, eighty-two percent (82%) have attended this program. The preferred program for financial management instruction in the Marine Corps is the Fiscal Accounting Course [Refs. 11 and 32]. However, only twenty-seven percent (27%) of the respondents with the primary MOS 3415 stated that they had attended the FAC. Of those who had

attended the FAC, eighty-one percent (81%) identified some type of weakness in the instruction provided. Specifically, the respondents viewed the program as inappropriate for attendance by officers, as lacking sufficient depth in subjects covered, and omitting subjects the respondent stated were needed for adequate financial management preparation. The main point to be derived from the research is that the majority of respondents viewed the program of instruction presented at the Practical Comptrollership Course more favorably than the "preferred" program of instruction presented at the Fiscal Accounting Course.

3. Analysis of Future Training Requirements

Examination of the data obtained from the questionnaire indicated strong preference for the graduate level program for obtaining an optimal level of proficiency, particularly in the grades O5 and below. If the intent of financial management instruction is to obtain an average level of proficiency, a military mid-level or military basic level program of instruction was preferred by the respondents. If financial management instruction was designed to obtain only a minimal level of proficiency, the respondents most frequently stated that an undergraduate level of instruction would suffice. The point to be made from the data presented in Table XIV is that the type of instruction to be provided financial managers in the Marine Corps depends upon the level of proficiency which the Marine Corps desires to achieve from its financial managers.

4. Development of Marine Corps Financial Management Instruction

As stated in Chapter IV, respondents were asked to state the topics to be presented in a Marine Corps financial management program of instruction. The respondents were instructed to assume that the Marine Corps would conduct its own school and that the individual attending this school would require the instruction prior to assignment to an appropriate financial management billet. Additionally, this situation was presented in a hypothetical manner. Neither economic nor political factors were considered as to whether the Marine Corps should conduct such a program of instruction. The intent was to determine what should be taught at each of the three levels of schools if the Marine Corps were to conduct its own formal training.

Four points were established from the research:

1. The type of subject to be covered was directly proportionate to the level of training. For example, more respondents stated that reports, basic accounting, and a knowledge of the Marine Corps financial structure were required to be covered at a basic level than at a mid-level or top level school. In the same respect, comptrollership, program analysis, and management were stated as being more applicable to a top level school than either a mid-level or basic level.
2. The length of instruction increased as the level of school increased. For example, the average length

of a basic level school was identified as 9.6 weeks, while the mid-level school averaged twelve weeks and the top level school averaged 12.4 weeks. This would seem to indicate that the respondents viewed top level schools as requiring more in-depth instruction than either mid-level or basic level schools.

3. The majority of respondents stated that a basic level school was more appropriate for the Marine Corps to establish than either a mid-level or top level school. Individuals who indicated that a Marine Corps mid-level or top level school was not appropriate stated that alternative programs, such as the PCC, already exist and should be utilized by the Marine Corps.
4. The respondents displayed a greater agreement concerning the subjects to be presented at a basic level school than at either a mid-level or top level school. For example, at a basic level school the respondents identified twelve (12) subjects which they stated were necessary for financial management preparation. However, at a top level school the range of subjects which the respondents indicated was necessary increased to forty-five (45).

C. ANALYSIS AND COMPARISON OF ENTRY LEVEL TRAINING PROGRAMS

This section will present a brief analysis and comparison of the services' entry level financial management training programs previously described in Chapter II.

The Air Force Basic Accounting and Finance Course is the only program which provides the officer student a broad overview of the entire field of financial management.

The Army Finance Officer Basic Course, although sixteen (16) weeks in length, devotes only 6.5 weeks, approximately forty percent (40%), to specific financial management instruction. The balance of the program is devoted to Combat Survival Skills and Career Management, which direct the officer student's attention towards topics that are associated with the overall performance of duties and responsibilities as an officer, but are not specifically related to financial management. The Marine Corps presents a similar generalized officer training program at the Basic School, Marine Corps Development and Education Command (MCDEC), Quantico, Virginia.

In comparison to the other services' entry level programs, the Navy financial management program is segmented. Initial financial management instruction, primarily in the disbursing field, is conducted as part of the Basic Qualification Course for Supply Corps officers. Any additional exposure to formal entry level financial management training must be accomplished through participation in the Department of the Navy (DON) Financial Management Training Program (Entry Level) [Ref. 33].

Another comparison of the services' entry level training programs is their scope. Both the Army and the Navy direct their initial financial management training towards the disbursing function. The Marine Corps program is accounting-oriented,

and limits instruction to one particular accounting system in use in only a part of the Corps, i.e., the Marine Air Ground Accounting and Reporting System (MAGFARS) applicable to only the Fleet Marine Forces (FMF). The program of instruction for the Fiscal Accounting Course does not consider all aspects of financial management presented in the description of duties and tasks for the Financial Management Officer (MOS 3415), nor the functions of the financial management officer described in the Navy Comptrollers Manual. The Air Force program, however, covers the entire spectrum of financial management responsibilities that a junior officer may expect to be assigned.

D. CONCLUSIONS AND RECOMMENDATIONS

Based on the authors' research and analyses of the data, there are three (3) conclusions to be presented.

1. Inconsistency in Assignment Policy for MOS 3415

a. Conclusion

There currently exists an inconsistency in the assignment policy for MOS 3415 between the MOS Manual and actual assignment practice.

b. Recommendation

That a clear and definitive policy for assignment of the primary MOS 3415 be established, published, and followed.

c. Discussion

The MOS Manual states that the MOS 3415 will normally be assigned as a primary MOS only to those

unrestricted officers who possess a baccalaureate degree with a major in accounting, banking and finance, business administration, economics, comptrollership, financial or business management. Current practice, as stated in Ref. 11, indicates that factors other than academic are taken into consideration prior to assignment of MOS 3415. One such factor will be the requirement for male officers to complete an experience tour in some occupational field outside financial management prior to being assigned the MOS 3415. This lack of published criteria results in confusion for officers anticipating entry into the MOS 3415.

2. Requirement for Entry Level Financial Management Instruction

a. Conclusion

There is a requirement for entry level financial management instruction for officers assigned the MOS 3415.

b. Recommendation

That the Marine Corps examine the feasibility of establishing a basic level course of instruction for officers entering the MOS 3415.

c. Discussion

This conclusion is based upon four factors:

1. The respondents to the survey questionnaire answered favorably when queried concerning the need for formal financial management training in the Marine Corps.
2. The majority of the respondents to the survey stated that they were not adequately prepared in terms of

education and experience prior to assignment of MOS 3415 to perform their Marine Corps financial management duties and responsibilities.

3. There is currently no requirement for Marine Corps Financial Management Officers to attend a specified program of instruction prior to or upon assignment of MOS 3415.
4. Educational and background requirements for assignment of MOS 3415, though they provide for general knowledge, do not necessarily embrace the duties and tasks of the Financial Management Officer as described in the MOS Manual.

3. Scope of the Financial Management Instruction

- a. Conclusion

Given a requirement for financial management training, the scope of such instruction will depend on whether the Marine Corps desires to establish its own program of instruction and what level of proficiency should be attained from that instruction, or whether the Marine Corps should utilize another service's program.

- b. Recommendation

That specific entry level billets be identified for initial assignment to newly trained Financial Management Officers. This identification is required to support the development of the course of instruction.

c. Discussion

This conclusion is based upon the analysis performed on the data obtained in the Financial Management Questionnaire, presented in Chapter IV, and analyzed in Section B of this chapter.

E. SUMMARY

The authors' purpose in conducting this research was two-fold: first, to determine if a requirement existed for entry level financial management instruction; and, second, if the need existed, what the scope of the training should be.

From this research effort, the authors have concluded that there is a requirement for entry level financial management training in the Marine Corps. Additionally, the authors have concluded that the scope of this training depends upon two factors: first, the level of proficiency that the Marine Corps desires of financial managers prior to assignment to appropriate financial management billets; and, second, whether the Marine Corps desires to establish its own program of instruction or to utilize already established programs of instruction developed and conducted by other services.

In this regard, the authors propose that additional research be pursued to identify the scope and content of entry level financial management instruction. Further, the

research should also determine the most efficient and effective means of implementing the course of instruction.

Additionally, it was identified during the course of research and interviews that the career development pattern as outlined in current directives might not follow the future requirements and needs of the Marine Corps and the officers assigned the MOS 3415. Accordingly, the authors propose that further research efforts be conducted to develop a clearly defined career progression model for Financial Management Officers (MOS 3415). This would assist career officers in their determination of the most advantageous billet and educational assignments for their continued professional and career growth.

APPENDIX A

APPLIED SCIENCE CURRICULUM--U.S. NAVAL ACADEMYPlebe Year

<u>Subject</u>	<u>Hours</u>
Leadership	2
Modern Western Civilization	3
Western Cultural Heritage	3
Literature	6
Calculus	8
Chemistry	8
Introduction to Computers	2
Fundamentals of Navy Science	3
American Naval Heritage	3
Civilization and the Atlantic Community	3
Introduction to Naval Engineering	2
Subtotal	37

Applied Science Major

<u>Subject</u>	<u>Hours</u>
<u>Professional</u>	
Navigation	6
Leadership	6
Naval Engineering	8
Shiphandling and Tactics	2
Operations and Tactics	3
Naval Weapons Systems	3
Electrical Fundamentals and Applications	8
Weapons Systems Engineering	4
Law for Junior Officers	2
Subtotal	42

Mathematics/Science

Calculus and Analytical Geometry	4
Differential Equations	4
Basic Physics	<u>8</u>
Subtotal	16

Humanities/Social Science

Public Communication	1
Basic Economics	3
Economy of Government/Business Relations	<u>3</u>
Subtotal	7

Applied Science

Fundamentals of Resource Management	3
Analysis of Naval Tactics	4
Programming Languages	3
Probability and Statistics	3
Accounting	3
Financial Management	3
Material Management	3
Introduction to Statistics	2
Essentials of Fluid Dynamics	3
Engineering Design Graphics	<u>1</u>
Subtotal	28

Operations Analysis

Methods of Operations Analysis	3
Applied Statistics	3
Matrix Theory	<u>3</u>
Subtotal	9

Computer Science

Advanced Programming	3
Data Structures	3
Fundamentals of Computer Logic	3
Compiler Construction	3
Discrete Simulation	3

Computer Organizations	3
Introduction to Numerical Analysis	<u>3</u>
Subtotal	21
Total	151

Electives (*)

Major	No.
Science	1
Social Science/Humanities	2
Operations Analysis	5
Computer Science	1
Applied Science	3
a. Management Information Systems--3 hours	
b. Personnel Management--3 hours	
c. Cost Accounting--3 hours	
Total	12

*--Electives selected are up to the individual's desires.
 Electives listed under Applied Science are recommended
 for those individuals interested in Financial
 Management.

APPENDIX B

COLLEGE DEGREE PROGRAM ELIGIBILITY REQUIREMENTS

Requirements:

- a. Officers who are in the status of having failed selection for promotion at the time the College Degree Program board convenes will not be eligible for consideration. Those officers will remain ineligible until such time as they are selected for promotion. Officers who fail selection for promotion after selection for the CDP, but before matriculation, will not be permitted to attend.
- b. Officers applying must agree not to tender a resignation or request retirement while participating in the CDP. Officers must further agree to remain on active duty, after completion of degree requirements or upon separation from the program for any other reason, for a period of three years, or if the enrollment is longer than 1 calendar year, for a period of 4 years. Further, officers must agree they will not submit a resignation, request voluntary retirement, or request release from active duty during the period of obligated service. The foregoing obligation is in addition to any obligation previously incurred.
- c. Prescribed tours of duty will not normally be interrupted to permit participation in the program. The normal tour length for an officer assigned to a duty station in CONUS and Hawaii is 3 years. Requests for exceptions to this tour length will be considered on an individual basis.
- d. The college/university selected for the program must be a regionally accredited, degree granting institution.
- e. The program requested must be regularly offered to all matriculating students and not specifically designed as a multiple-major program for adults returning to school.
- f. Before submitting an application, officers must have been accepted by the college/university with a minimum of 2 years' advanced standing toward a baccalaureate degree. The 2 years' advanced standing is further defined as 60 semester hours (SH) or 90 quarter hours (QH) credit (computed at 1 1/2 quarter hours per semester hour). Of this 60 SH/90QH hours, at least 20 SH/30QH must be of classroom work successfully completed at a civilian college/university. The remaining 40SH/60QH may be comprised of additional college classroom work, tests (CLEP, USAFI, and DANTEs examinations),

correspondence courses, and military school and military service credit, but may not include more than 30SH/45QH of combined military schools and military service credit. All courses needed to meet the minimum 2-year requirement must be completed and accepted by the institution prior to submission of enclosure (2) the application.

g. A single major study area is required with a minimum of 24SH of concentration in that area. Multiple majors are not authorized.

h. An officer's program should be so arranged that the majority (75 percent) of the on-campus work is in upper-level course work with at least 12 SH of the courses in the major subject area.

i. The minimum period necessary to meet degree requirements will be authorized, and it is expected that summer terms will be fully utilized toward meeting degree requirements. Officers must understand that they may have to carry a heavier course load for each semester, quarter, and summer session in order to earn their degrees within the maximum authorized period of 18 months. Requests for additional time to meet degree requirements will not be approved.

j. Participating personnel will receive their regular pay and allowances. Tuition and matriculation fees, cost of textbooks and materials, and all similar fees and expenses will be borne by the individual concerned. An officer assigned to school under this program will be issued permanent change of station orders to the school concerned and will be entitled to the usual reimbursement for travel, transportation for dependents, and other allowances authorized..., incident to a permanent change of station.

k. Personnel participating in this program will be issued permanent change of station orders to a college/university and will be attached to the nearest Marine Corps activity for administrative purposes.

l. Requests for separation from the service within the period of obligated active service subsequent to completion of the CDP normally will not be favorably considered by the Commandant of the Marine Corps.

m. While participating in this program, officers are not eligible for tuition assistance.

n. Flying for operational or training purposes is not permitted for the period of school attendance. Aviation incentive pay will continue for those officers who have satisfied their operational flight time gate requirements

prior to commencing school. Aviation incentive pay will be discontinued for the period of schooling for those officers who have not satisfied their gate requirements.

o. Applications requesting assignment to the CDP for less than 20 weeks will be considered only if no permanent change of station orders are involved; e.g., a reassignment within the local area to which an officer is currently assigned.

p. In order to encourage all unrestricted officers to obtain at least a baccalaureate degree, officers selected for the CDP and a Professional Military Education (PME) school may attend both either consecutively or with an intervening tour with participation first either in the CDP or attendance at a PME school.

APPENDIX C

FISCAL CLERK'S SCHOOL--COURSE OF INSTRUCTIONPhase I

SUBJECT TITLE	HOURS
Occupational Field 34 MOS Structure	1
Operation of the Printing Calculator	2
Basic Structure of Accounting	8
Journals, Ledgers and Trial Balance	9
Completion of the Accounting Cycle	15
MarCor Organization & Financial Management Structure	2
Directives, Publications & Files	1
Source and Identification of Funds	3
Accounting Concepts	<u>2</u>
Subtotal	50

Phase II

DOD Chart of Accounts	2
Accounting Classification Code/JON Structure	7
Uniform Chart of General Ledger Accounts	11
Material Issue System	1
Budget Formulation and Execution	9
Operating Budgets & Operating Forces Financial System Source Documents	19
Recording Accounting Transactions and Expense Reporting	9
Measurement and Critique	<u>10</u>
Subtotal	68
TOTAL	118

APPENDIX D

M.C. PRACTICAL COMPTROLLERSHIP COURSE--SUBJECT/HOURS

SUBJECT	HOURS
Week One	
Comptroller Responsibilities	13
Budget Formulation/Execution	7
Budget Execution, Accounting, and Review of Week	<u>4</u>
Subtotal	24
Week Two	
Accounting	7
Financial Management Systems	7
O&MN, FMFPac Unique Financial Management Structure & MC Industrial Fund	7
Disbursing, Auditing, Internal Control/Review	7
Command Management	<u>7</u>
Subtotal	35
Orientation and Administrative Matters	<u>1</u>
TOTAL	60

APPENDIX E

DON FINANCIAL MANAGEMENT TRAINING PROGRAMS--ENTRY LEVEL

Introduction to Navy Financial Management and Accounting

When offered: Annually

Location: Alameda/Oakland; Charleston; Jacksonville; Newport; Norfolk; Pearl Harbor; Pensacola; Philadelphia; Point Mugu/Port Hueneme; San Diego; Seattle/Bremerton; Washington, D.C.

Length: 30 hours in various formats.

Course Content:

Overview of Navy Financial Management and Accounting; Resource Management System; Navy Stock Fund; Fleet Accounting; Uses of ADP in Financial Management.

Principles of Navy Budgeting

When offered: Annually

Location: Same as Introduction to Navy Financial Management and Accounting

Length: Same as Introduction to Navy Financial Management and Accounting

Course Content:

The Budget System and Process; The Organizational Structure of the Navy; Planning, Programming and Budgeting; Budget Formulation; Budget Execution.

Introduction to Navy Industrial Fund (NIF)

When offered: Annually

Location: Same as Introduction to Navy Financial Management and Accounting

Length: Same as Introduction to Navy Financial Management and Accounting

Course Content:

Overview of NIF Concepts and Operation; General Accounting Principles; Basic Cost Accounting and Billing; Budgeting for NIF; Cost Control and Analysis.

Introduction to Navy Internal Review (IR)

When offered: Annually

Location: Same as Introduction to Navy Financial Management and Accounting

Length: Same as Introduction to Navy Financial Management and Accounting

Course Content:

Naval Audit Service; Internal Review Program; Audit Tools; Internal Review Applications; Writing the Report; Internal Control and Fraud.

APPENDIX F

DON FINANCIAL MANAGEMENT TRAINING--MID-CAREER PROGRAMS

Practical Comptrollership Course (PCC)

When offered: Fall, Winter, Spring, Summer

Location: Navy Postgraduate School, Monterey, CA.

Length: 9 Days

Course Content:

Hands-on Minimum Theory with Maximum Application of all Facets of Comptrollership Including: Accounting, Budgeting, Planning, Internal Review- Management Evaluation & Performance.

Professional NIF Managers (PNIF)

When offered: Fall, Winter, Spring, Summer

Location: East Coast and West Coast (Twice each)

Length: One (1) Week

Course Content:

Seminar on NIF to Include: Establishment of Fund; Cost Accounting Concepts; Cost Collection and Billing; Budgeting; Material Management; Financial Management Responsibilities; Financial & Cost Control; Analysis of Financial Statements.

APPENDIX G

P.M.C.S. SCHOOL SUBJECT AND INSTRUCTIONAL HOURS

SUBJECT	HOURS
<u>Applied Comptrollership</u>	
Financial Management at the Executive Level	47
Information Management	22
Comptrollership in the Operating Activities	29
Comptrollership in the Acquisition and Support Activities	32
Subtotal	130
Analysis for Resource Management	22
Executive Communication	14
Economics for Resource Management	29
Management Theories and Concepts	26
Subtotal	91
Orientation, Administration, and Evaluation	9
Individual Study and Electives	82
TOTAL	312

APPENDIX H
POLICY QUESTIONS

1. MCO P1200.7D with changes (MOS Manual) states that MOS 3415 will be assigned as a primary MOS to those unrestricted officers who possess a baccalaureate degree with a major in accounting, banking and finance, business administration, economics, comptrollership, financial or business management. There were 231 surveys sent out to officers presently holding the MOS 3415 and/or 9644. Results obtained to date show approximately 25% of officers with a primary MOS 3415 did not have the aforementioned academic criteria prior to the assignment of MOS 3415. In view of this, what is the projected policy for assignment of the primary MOS 3415 over the next four to five years?
2. Lt. Col. Irvine in a phone interview of 4 Feb. 1983 indicated that male officers will not be assigned a primary MOS 3415 out of Basic School. Rather, the male officers will be required to complete an "experience tour" in some other MOS. Upon completion of this "tour", the officer may then attempt to laterally move into the 3415 MOS. NAVCOMPT Manual, Vol. I, Chapt. II, paragraph 012201.3b (1) states that comptrollers (and thereby financial managers) must possess a "broad perspective in operations". In regard to this, what criteria must the individual officer possess, other than the academic requirements presented in the MOS Manual, in order to be assigned a primary MOS 3415? At what ranks?
3. Present MOS structure for 3415's as displayed in the MOS Manual (Figure 2-14) shows career development opportunities for the financial manager MOS 3415 through the grade of Lieutenant Colonel. However, positions for financial management specialists/comptrollers require a secondary MOS 9644. In view of this, what incentives will the career-minded officer, without the MOS 9644, have for entering the financial management field as a primary MOS 3415 and for remaining in this field?
4. NAVMC 2664 dated 30 June 1976, Financial Guidebook for Commanders, states on, page 2 paragraph 1, that it is not the policy or intent of HOMC to establish a "corps of comptrollers". ALMAR 60/77 reclassified MOS 3415 as an unrestricted officer MOS. In view of the above, what is the interpretation of the policy of NAVMC 2664 and ALMAR 60/77 in relationship to officers in the primary MOS 3415?

5. The MOS Manual states that the MOS 3406 (Accounting Officer) is a restricted officer MOS. The billet responsibilities for the 3406 MOS require that such officers have an extensive background in Marine Corps accounting procedures. However, of 45 surveys obtained from officers who have a primary MOS 3415, approximately seven percent (7%) of these individuals are currently filling billets which are supposed to be filled by officers possessing a 3406 MOS. In view of this, will officers holding a primary MOS 3415 be expected to fill billets requiring the skills/knowledge of the 3406 MOS?

APPENDIX I
FINANCIAL MANAGEMENT QUESTIONNAIRE



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
WASHINGTON, D.C. 20380

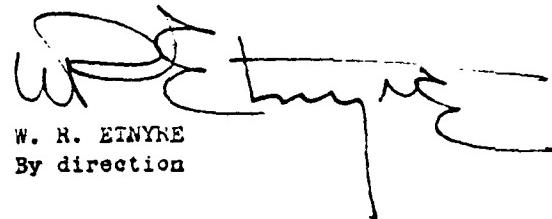
IN REPLY REFER TO
PD-1/eyy

25 JAN 1983

From: Commandant of the Marine Corps
To: Distribution List
Subj: Financial Management Questionnaire
Encl: (1) Subject questionnaire

1. Major B. F. Reed and Captain R. D. McMahon are students in the Financial Management curriculum at the Naval Postgraduate School, Monterey, CA. Their proposed thesis focuses on the requirement for formal education/training for Marine Corps financial managers with emphasis on those assigned a 3415 MOS. The attached questionnaire will be a primary source of information for their research. From your responses a recommended course of instruction to better prepare prospective financial managers will be synthesized.

2. The questionnaire should be answered carefully and in detail. The questionnaire summary provides instructions regarding completion of the form. It is requested the completed questionnaire be forwarded to the Naval Postgraduate School (Attn: MarCorRep Code 0309), Monterey, CA 93940 not later than 1 March. Points of contact are Major Reed and Captain McMahon, AUTOVON 878-3039/3040/2401/2536. Telephone coordination/clarification of problems or questions is encouraged.



W. R. EINYRE
By direction

Distribution: 9644/
Officer assigned a 3415 MOS

Copy to:
MC Rep, NPS, Monterey, CA

QUESTIONNAIRE SUMMARY

PURPOSE: To identify the necessity for formal education/training for financial managers within the Marine Corps with principal emphasis on those assigned to MOS 3415.

BACKGROUND: It has been the policy of the Marine Corps not to develop a "corp" of officers to specifically serve as financial managers. However, the importance of effective/efficient utilization of its resources makes it essential that Marine Officers assigned to financial management specialities be adequately prepared to assume the responsibilities of sound management practices.

OBJECTIVE: The objective of this questionnaire is to determine three points: first, have Marine Officers currently assigned the MOS 3415 been adequately prepared to assume their duties; second, is there a requirement for formal education/training of officers assigned to MOS 3415; and, third, if there is a requirement, what should be the scope of such a program(s).

The questionnaire will take approximately one hour to complete. All questions should be straight forward with the exception of questions 3 and 9. For question # 3, using the suggested labels or your own, indicate the type of formal education/training program which should be provided to achieve the optimal, average and minimal levels of preparation for each grade listed.

In regards to question # 9, do not consider rank but only the type of material which should be presented at each of the levels of school. For example, a Marine Corps Top Level School may be the equivalent of Command and Staff College. The recommended program of instruction would be the topics you feel should be covered at this level.

With your full cooperation in filling out this questionnaire, it will be possible to ascertain the level and subject matter recommended to be provided to financial managers within the Marine Corps. The recommended course of instruction will thus better prepare future financial managers within the Marine Corps to assume the responsibilities of their duties.

Further questions or clarification on any matters concerning this questionnaire should be directed to the points of contact listed at the end of the questionnaire.

ENCLOSURE (1)

FINANCIAL MANAGEMENT EDUCATION QUESTIONNAIRE

Rank: _____ MOS: _____ / _____ / _____

1

2

3

Number of years in the Marine Corps: _____.

Total number of years in Marine Corps Financial Management billets: _____.

Current billet with MOS designator (i.e. Division Comptroller 9644/Budget Officer 3415): _____.

Number of months in current billet: _____.

1. Please list all types of academic achievements and professional certifications after high school (i.e. B.S. Accounting, MBA, CPA, etc.):

a. Before joining the Marine Corps (with year of attainment):

b. After joining the Marine Corps (with year of attainment):

2. List date of MOS 3415/9644 assigned:

a. 3415: _____.
b. 9644: _____.

3. Please list in chronological order, beginning with the most recent, the last three (3) types of military sponsored formal education/training that you received which included financial management instruction. Include any work period which you consider was provided specifically for OJT. If you have not had any military sponsored financial management education, please annotate "NONE".

	Example	1	2	3
Type of Educational Experience (i.e. OJT college, seminar, etc.)	Seminar			
Topic of Educational Experience (i.e. Financial Management)	Practical Comptroller Course			
Name of Institution (i.e. Syracuse Univ.)	Naval Postgraduate School			
Sponsor (i.e. DOD, USMC, Civilian Agency)	USMC			
Year Attended	1982			

4. Utilizing the corresponding number in question # 3 and the following scale: (OS)-Outstanding; (EX)-Excellent; (AV)-Average; (BA)-Below Average; (UN)-Unsatisfactory; (NA)-Not Applicable, for each course please rank each area by its contribution to the performance of your duties (current/previous) while assigned in a financial management billet.

	Example	1	2	3
General Knowledge	AV			
Accounting/ Disbursing	EX			
Budgeting	OS			
Program Analysis	BA			
Internal Review	AV			
Reports	EX			
+ Other (Cost Accounting)	UN			
Other ()				
Other ()				
Other ()				

+ - Examples include, but are not limited to, Cost Accounting, Manpower Management, Statistics, Organizational Behavior, etc.

5. For any of the programs listed as BA or UN, please indicate how they failed to meet your requirements: (Please use back of page if more space is necessary)

6. If the three most recent educational experiences, overall, did not prepare you for the duties referred to in question # 4:

a. Did any earlier Military Sponsored educational experience prepare you?
Circle one. YES NO

If Yes, please list with date (ex. Fiscal Clerks Course, Montford Point, 1978):

b. Did any Personally Sponsored experience prepare you? Circle one.

YES NO

If Yes, please list with date (ex. off-duty education, Pepperdine University, Camp Pendleton, 1980).

7. Do you feel that Marine Officers who have the 3415 MOS and/or are assigned to 3415 Financial Management billets need some type of formal education/training? Circle one. YES NO

8. If you believe that Marine Officers having the 3415 MOS and/or are assigned to 3415 billets must be prepared through some educational means, using the below matrix, please indicate the type of education which would be most appropriate. The following are suggested types: Military Top Level (ex. Command and Staff), Military Mid-Level (ex. Naval Postgraduate School), Military Basic Level (ex. Fiscal Clerks Course), OJT, Correspondence Course (ex. MCI), Civilian Executive Level (ex. Federal Executive Institute), Undergraduate college, or Graduate Level college. If the preceding examples do not reflect your opinion, please use your own labels.

	OPTIMAL LEVEL	AVERAGE LEVEL	MINIMAL LEVEL
07 - 09			
06			
05			
04			
03			
02			
01			
+ Below 01			

+ - This would include Senior SNCO's who may be filling a 3415 billet.

9. Assuming the Marine Corps conducted its own financial management schools, please indicate the general subject matter which should be presented. Estimate the approximate length of the school.

Top Level
Length: _____
Subjects:

Mid-Level
Length: _____
Subjects: _____

Basic Level
Length: _____
Subjects:

10. What aspects of the financial management environment do you consider important for complete development of the Financial Managers in the Marine Corps? (i.e., Leadership, Personal Relations, etc.):

11. How might the above mentioned aspects be most effectively incorporated into the training of the individual (ex. CJT, Seminars, etc.):

12. Any additional comments or recommendations concerning the education and training needs of Marine Officers designated as MOS 3415 are solicited:

13. Although not absolutely necessary to the requirements of this survey, the below listed information is requested in order to expedite any additional information which may be needed as a result of the information obtained in this questionnaire:

NAME:

AUTOVON:

14. Any questions concerning the questionnaire should be directed to:

Major B.F. REED Autovon: 878-3039/3040/2401/2536

Captain R.D. MCMAHON Autovon: 878-3039/3040/2401/2536

APPENDIX J
FUNCTIONS OF THE FINANCIAL MANAGEMENT OFFICER

INTEGRATED SYSTEM FOR FINANCIAL MANAGEMENT

An integrated system for financial management is established, coordinated, and maintained by the comptroller or cognizant personnel in order to provide the commanding officer with the factual data essential for effective management control of operations. The comptroller is responsible for:

1. technical guidance and direction of financial matters throughout the organization as a staff service to the commanding officer
2. maintenance of a classification of programs administered and their objectives and a current inventory of budget plans and program schedules
3. budget formulation, review, and execution
4. collection of obligation, expenditure, cost, and other accounting and operating statistics data
5. review of program performance against the financial plan
6. promotion of economy and efficiency in the performance of assigned programs.

BUDGETING

Personnel engaged in budgeting provide technical guidance and instructions for preparation of the budget. They review requirements and justifications for the various programs and prepare estimates of the cost thereof and compile the annual budget and other budgetary data as required by authorities in the review cycle. They recommend distribution of available funds and civilian personnel to programs within the command and revisions thereof, as required; issue funding documents reflecting approved distributions of available resources; analyze variances from the budget plan and recommend remedial action where appropriate; determine areas where desirable financial reprogramming may be effected; initiate action to adjust financial plans to available funds; and, when required, submit requests and justification for additional funds.

ACCOUNTING AND DISBURSING

Accounting

Office, Bureau, Material Command, and Headquarters U.S. Marine Corps Level. Personnel engaged in accounting at the...Headquarters, U.S. Marine Corps level perform accounting for appropriations and funds under the control of the appropriate organization and maintain records relating thereto. This accounting function will be performed within the framework of the Navy-wide accounting system and in accordance with the Accounting Principles and Standards... and other pertinent statements of policy. Accounting personnel are responsible for:

1. fiscal reporting
2. evaluation and analysis
3. devising and recommending instructions and procedures relative to appropriate field accounting operations.

Field Level. At the field activity level, accounting personnel are responsible for:

1. maintenance of required accounting records, including reports of obligations and expenditures against allotments and project orders
2. preparation of accounting reports both for local management and for submission to higher authority
3. conduction of cost accounting operations; maintenance of plant property records and financial records of inventory transactions of all classes of property, and submission of all property returns
4. supervision and conduction of timekeeping operations
5. maintenance of civilian pay, leave and retirement records, and preparation of civilian payrolls.

Disbursing

In accordance with applicable policies, regulations, and procedures, personnel engaged in disbursing perform:

1. functions of payment of civilian payrolls, receiving and depositing collections and, when authorized, the payment of military payrolls, public vouchers, and issuance of savings bonds

2. maintenance of the required disbursing records and the preparation and submission of disbursing reports and returns.

PROGRAM ANALYSIS

Personnel engaged in program analysis measure and analyze performance, program status, and trends against the approved programs and budget plans and schedules and report the results of operations to responsible levels of command. The system described in BUDGETING provides for the collection of data that will permit this kind of appraisal and detection of variances from the operating and budget plan so that management can take the appropriate action. This function of comptrollership is considered an extremely important staff service to the commanding officer who has the responsibility for decisions. Analyses and comparisons should be timely and presented with recommendations for action or decision so that funds may be used effectively and economically.

PROGRESS REPORTS AND STATISTICS

Personnel engaged in the progress reports and statistics function develop guides and criteria for the collection and coordination of statistical data and prepare special statistics as required by responsible levels of command. The organizational component exercising this function serves as coordinator and official clearance center for the release of statistical data. Each organizational component will have distinctive requirements for periodic progress reports and for special statistical data on the programs it administers. Statistical reports should be rendered in a timely manner and in a form that will insure optimum use by management.

INTERNAL REVIEW

Internal review (e.g., financial review, analysis, and trouble shooting) is a responsibility of command and will be performed at all installations. The principal functions of internal review consist of:

1. conducting special studies, analyses, and investigations of comptroller areas for the purpose of promptly detecting and correcting troublesome and unsatisfactory conditions arising in connection with established financial practices, procedures, records, accounting systems, statements, and reports
2. performing audits of nonappropriated fund activities
3. rendering assistance in correcting deficiencies which are revealed from time to time by internal audits

conducted by the Director, Naval Audit Service or by reports analysis, observation, or other means

4. adapting and participating in the installation of approved financial and accounting systems and procedures
5. developing and coordinating financial programs, procedures, and controls, such as programs for checking labor and material distributions
6. rendering advice on matters of organization and staffing within comptroller areas
7. maintaining liaison with, and providing assistance to, internal auditors of the Director, Naval Audit Service assigned to perform continuous, periodic, or integrated audits
8. performing a review of civilian timekeeping and payroll functions annually.

APPENDIX K

U.S. ARMY FINANCE OFFICER BASIC COURSE

<u>Course Summary</u>	<u>Hours</u>
I. Combat Survival Training	
Garrison and Local Training	109
Field Training	40
Subtotal	149
II. Career Management Training	
General Military Skills	111
Professional Military Skills	30
Subtotal	141
III. Finance Specialty Training	
Military Pay	71
JUMPS-Army Management	45
Travel Allowances	57
Disbursing Operations	68
Military Accounting	12
Nonappropriated Funds	5
Subtotal	258
IV. Common Military Education and Training	92
TOTAL	640

APPENDIX L

U.S. AIR FORCE BASIC ACCOUNTING AND FINANCE COURSE

	<u>Course Summary</u>	<u>Hours</u>
I.	Introduction to Accounting and Finance	40
II.	Commercial Services	23
III.	Material	23
IV.	Accounts Control	16
V.	Civilian Pay	24
VI.	Military Pay	48
VII.	Travel	56
VIII.	Paying and Collecting	40
IX.	Management Functions and Responsibilities	<u>98</u>
	TOTAL	368

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